Government of
Saskatchewan

Public Accounts
1990-91

Volume 1

Main Financial Statements

Saskatchewan

92-01544/

To Her Honour,
The Honourable Sylvia Fedoruk,
Lieutenant Governor of the Province of Saskatchewan.

May It Please Your Honour:

The undersigned has the honour to submit herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1991.

Respectfully submitted,

Ed Tchorzewski,
Minister of Finance.

Regina, Saskatchewan
December, 1991

The Honourable Ed Tchorzewski,
Minister of Finance.

We have the honour of presenting herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1991.

Respectfully submitted,

John Wright,
Deputy Minister of Finance.
Regina, Saskatchewan
December, 1991

Gerry Kraus,
Provincial Comptroller.

Table of Contents

Page

Scope of the Public Accounts 2

Introduction to the Public Accounts 3

Combined Funds Financial Statements

Provincial Auditor's Report 4
Statement of Financial Position 6
Statement of Accumulated Deficit 7
Statement of Revenue and Expenditure 8
Statement of Changes in Financial Position 10
Notes to the Financial Statements 11

Schedules to the Financial Statements

Schedule 1 — Loans to Crown Entities 13
Schedule 2 — Loans — Other 14
Schedule 3 — Investments — Other 14
Schedule 4 — Debt by Allocation 15
Schedule 5 — Funds Held on Behalf of Crown Entities and Others 16
Schedule 6 — Debentures Outstanding by Source 17
Schedule 7 — Summary of Sinking Funds 22
Schedule 8 — Debt by Maturity 22
Schedule 9 — Guaranteed Debt 23
Schedule 10 — Loan, Investment and Deposit Activity 24

Consolidated Fund Financial Statements

Provincial Auditor's Report 25
Statement of Financial Position 26
Statement of Accumulated Deficit 27
Statement of Revenue and Expenditure 28
Statement of Changes in Financial Position 30
Notes to the Financial Statements 31

Schedules to the Financial Statements

Schedule 1 — Loans to Crown Entities 33
Schedule 2 — Loans — Other 34
Schedule 3 — Investments — Other 34
Schedule 4 — Debt by Allocation 35
Schedule 5 — Funds Held on Behalf of Crown Entities and Others 36
Schedule 6 — Debentures Outstanding by Source 37
Schedule 7 — Summary of Sinking Funds 42
Schedule 8 — Debt by Maturity 42
Schedule 9 — Guaranteed Debt 43
Schedule 10 — Loan, Investment and Deposit Activity 44

Saskatchewan Heritage Fund Financial Statements

Provincial Auditor's Report 45
Statement of Financial Position 46
Statement of Equity 47
Statement of Revenue and Expenditure 48
Statement of Changes in Financial Position 50
Notes to the Financial Statements 51

Schedules to the Financial Statements

Schedule 1 — Loans to Crown Entities 52
Schedule 2 — Other Investments 52
Schedule 3 — Loan, Investment and Deposit Activity 53

Additional Information

Summary of Superannuation, Trust and Special Purpose Funds 56

Scope of the Public Accounts

The 1990-91 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains a schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility.

Volume 2 contains details of the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

Introduction to the Public Accounts

The Public Accounts include primarily the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and the Combined Funds. The Consolidated Fund is the general fund into which all public monies received are credited except where the Legislative Assembly has directed otherwise. The Saskatchewan Heritage Fund is a Fund established by the Legislative Assembly to receive all nonrenewable resource revenues and certain other revenues as specified in the Heritage Fund (Saskatchewan) Act. The Combined Funds represents a combination of the financial transactions of the Consolidated Fund and the Saskatchewan Heritage Fund.

The Combined Funds financial statements have been designed primarily to provide an accounting of the financial resources appropriated by the Saskatchewan Legislature. They are not intended to be summary financial statements that provide a full accounting of the financial affairs and resources of all the entities for which the Government of Saskatchewan is responsible. The financial transactions of other crown entities such as provincial crown corporations, agencies, boards and commissions are reported separately. Only those transactions pertaining to the receipt of money from or payment of money to the Combined Funds are reflected in these statements. Accumulated surpluses or deficits of these entities are not included.

A variety of special purpose and other funds are administered by the Minister of Finance. Included within these funds are superannuation funds over which the Minister provides general administrative support, trust monies held for third parties under various arrangements, and special purpose monies held for specified uses. The assets, liabilities, operations and residual balances of these are maintained and reported separately from those of the reporting entity. Summary financial information on these funds is provided at the back of Volume 1.

G. Kraus,
Provincial Comptroller

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the Combined Funds statement of financial position of the Government of the Province of Saskatchewan as at March 31, 1991 and the combined statements of accumulated deficit, of revenue and expenditure, and of changes in financial position for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit following generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation. My assessment and evaluation was based on the recommendations of the Canadian Institute of Chartered Accountants.

These financial statements do not follow accounting principles appropriate for government financial statements. The financial statements do not include all the organizations owned or controlled by the Government. Also, the financial statements do not include sufficient information to provide a clear and full understanding of the financial position and results of operations of the Government. If appropriate accounting principles were followed, the financial statements would be materially different.

In my opinion, because the accounting principles used to prepare these financial statements are inappropriate, these combined financial statements do not present fairly the financial position of the Government of the Province of Saskatchewan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended.

The following paragraphs explain more fully the reasons for my opinion.

Financial Results of Government Organizations Excluded

In my view, these financial statements are the primary financial statements of the Government and, therefore, should provide a summary accounting of the financial affairs and resources for which the Government is responsible. Accordingly, these financial statements should report on all organizations owned or controlled by the Government. These financial statements do not report on all those organizations. As a result, legislators and other readers do not have the information necessary to understand and assess the financial position and results of operations of the Government.

I am not able to determine the precise effect of this matter on the financial statements. The adjustments necessary are significant. The financial results of approximately ninety additional Government organizations need to be included in the financial statements. The organizations include Government energy, communications and insurance enterprises, Government health and education institutions as well as Government regulatory commissions and boards.

Incomplete Financial Statement Information

In my view, these financial statements should provide a complete accounting and include sufficient information to provide a clear and full understanding of the financial position and results of operations of the Government. These financial statements do not provide a complete accounting or sufficient information.

The financial statements should:

- account for all amounts due (assets) to the Government and all amounts owed (liabilities) by the Government;
- include, as expenditures, asset valuation allowances for doubtful revenue receivables, for unrecoverable loans and for changes in the value of investments;
- report Government expenditures by major program so that spending priorities can be understood, assessed and compared to prior periods. Major programs include health, education, agriculture, social services, natural resource development and transportation;
- report Government expenditures by objects of expenditure so that the amount and type of financial resources required to operate programs can be understood, assessed and compared to prior periods. Objects of expenditure include physical assets, employee salaries and benefits, interest on debt, operating goods and services and transfer payments to other governments and individuals;
- report information to describe the Government's acquired physical assets such as inventories of supplies, equipment, buildings and highways; and
- report information to describe the Government's material financial commitments such as those for physical asset acquisitions.

In my view, these financial statements do not provide information required by legislators and other readers to understand and assess the financial position and results of operations of the Government. I am not able to determine the precise effect of this incomplete information on the financial statements. The adjustments necessary are significant and much of the information is not available.

Unrecorded Pension Liabilities

The Government is responsible for the liabilities of several pension plans. Those pension liabilities are not recorded in these financial statements. In my view, those pension liabilities should be recorded to present the financial position and results of operations of the Government.

Note 2 to the financial statements advises that, if pension liabilities are recorded, liabilities and accumulated deficit would be increased by approximately $2.4 billion. Because the Government does not have current actuarial projections, I am unable to determine the precise effect of not recording the pension liabilities on the financial statements.

Assets Reported at Amounts in Excess of their Value

Saskatchewan Property Management Corporation (SPMC)

These financial statements should record loans as assets only when those loans can be used to discharge the Government's liabilities or finance its future operations. The asset "Loans to Crown Entities" includes amounts due from SPMC totalling $692.8 million (1990 — $554.7 million). The loans can only be repaid when the Government provides SPMC, a Government organization, the necessary money. Accordingly, the loans are not assets.

In my view, "Loans to Crown Entities" should be reduced by $692.8 million (1990 — $554.7 million), accumulated deficit should be increased by $692.8 million (1990 — $554.7 million) and deficit for the year should be increased by $138.1 million (1990 — $169.6 million)

Crown Investments Corporation of Saskatchewan (CIC)

According to the accounting policies used to prepare these financial statements, loans will be written down when the liabilities of a government organization significantly exceed the estimated realizable value of its assets and any deficit is not funded by an appropriation.

The asset "Loans to Crown Entities" includes loans made through CIC to the Saskatchewan Transportation Company and the Saskatchewan Forest Products Corporation. The Saskatchewan Transportation Company had an accumulated deficit of $29.4 million and the Saskatchewan Forest Products Corporation had an accumulated deficit of $19.8 million. The accumulated deficits of these two corporations totalling $49.2 million are not temporary and represent appropriate evidence that the liabilities of these corporations significantly exceed the estimated realizable value of their assets.

To comply with this policy, loans to CIC should be written down by $49.2 million. If the loans were written down, the asset "Loans to Crown Entities" would be decreased by $49.2 million and accumalated deficit would be increased by $49.2 million.

Other Comments

In my first Annual Report, 1990, I expressed considerable concern with the contents of these financial statements. I also informed Members of the Legislative Assembly that this year I would be assessing these financial statements in the context of the recommendations of the Canadian Institute of Chartered Accountants (CICA). The CICA's recommendations represent the consensus of senior government financial officials, legislative auditors and other experts in public sector accounting across Canada on minimum financial statement accounting and reporting standards for governments.

My general concern is that legislators and the public are not provided the financial information required to help them understand and assess the financial position and results of operations of the Government. My opinion on these financial statements reflects my concern.

My concerns are not new. Since 1984, the Provincial Auditor of Saskatchewan said that the Government should prepare financial statements that show clearly and fully the revenues, expenditures and financial position of the Government. Also in 1984, the Government said they would study the matter.

At that time, standards for financial reporting by governments were still evolving. As a result, the Provincial Auditor decided to wait until standards became better established and the Government had the necessary time to interpret and apply those standards. The standards are now well established. However, the Government has not changed its reporting practices.

In my view, there is need for a rigorous account of the full nature and extent of the financial affairs and resources for which the Government is responsible. The accounting should be presented in accordance with the CICA's recommendations to enhance credibility, and should be presented in a comprehensive yet succinct annual financial report to enhance understandability.

Additional information and comments on these financial statements and this opinion willl be included in my next Report to the Legislative Assembly of Saskatchewan.

W. K. Strelioff

Regina, Saskatchewan,
July 17, 1991 except for
Notes 2(a) and 2(d) which are as of November 20, 1991

W. K. Strelioff, C.A.,
Provincial Auditor.

Government of the Province of Saskatchewan
Combined Funds
Statement of Financial Position

As At March 31, 1991

(In Thousands of Dollars)

Assets		1991	1990
Schedule			
	Cash and Short-Term Investments	**$ 323,513**	$ 449,217
1	Loans to Crown Entities	**6,875,208**	6,839,205
2	Loans — Other	**143,967**	186,908
	Investment in Crown Investments Corporation of Saskatchewan	**1,057,257**	960,757
	Investment in Agricultural Land and Improvements	**136,344**	138,075
3	Investments — Other	**1,074**	2,792
Total Assets		**$ 8,537,363**	$ 8,576,954

Liabilities and Accumulated Deficit			
4	Debt for Crown Corporations	**$ 6,913,726**	$ 6,871,237
4	Debt for Consolidated Fund — Operations	**4,916,918**	4,678,534
4	Debt for Others	**190,221**	191,051
	Debt	**$ 12,020,865**	$ 11,740,822
5	Funds Held on Behalf of Crown Entities and Others	**174,752**	152,084
	Unrealized Foreign Exchange Gain	**29,451**	—
	Accumulated Deficit	**(3,687,705)**	$ (3,315,952)
Total Liabilities and Accumulated Deficit		**$ 8,537,363**	$ 8,576,954

(See Accompanying Notes)

Information on Guaranteed Debt, Contingencies and Pension Liabilities can be found in Schedule 9 and Note 2.

Government of the Province of Saskatchewan
Combined Funds
Statement of Accumulated Deficit

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	1991	1990
Accumulated Deficit, Beginning of Year	**$ (3,315,952)**	$ (2,885,025)
Deficit for the Year	**(360,430)**	(377,728)
Sinking Fund Earnings Retained in Sinking Funds	**1,391**	1,223
Loan Valuation Adjustments	**(12,344)**	(54,190)
Loss on Sale of Land	**(370)**	(232)
Accumulated Deficit, End of Year	**$ (3,687,705)**	$ (3,315,952)

(See Accompanying Notes)

Government of the Province of Saskatchewan
Combined Funds
Statement of Revenue and Expenditure

For the Year Ended March 31, 1991

(In Thousands of Dollars)

Revenue	Budget 1991	**Actual 1991**	Actual 1990
Taxes			
Corporation Capital	$ 107,100	**$ 114,028**	$ 97,138
Corporation Income	143,100	**65,848**	108,358
Fuel	206,000	**174,074**	173,101
Individual Income	896,700	**980,203**	898,555
Insurance	22,700	**22,239**	21,885
Mineral Acreage	5,700	**5,662**	5,639
Sales	530,300	**518,078**	502,304
Tobacco	103,000	**100,977**	102,497
Other Taxes	7,400	**7,102**	15,349
Total Taxes	$ 2,022,000	**$ 1,988,211**	$ 1,924,826
Transfers from the Government of Canada			
Canada Assistance Plan	$ 162,000	**$ 159,121**	$ 152,539
Equalization Payment	510,000	**663,398**	608,713
Established Programs Financing	398,900	**370,839**	415,733
Manpower Agreements	5,400	**5,468**	4,489
Statutory Subsidy	2,200	**2,181**	2,180
Other	31,700	**288,108**	47,330
Total Transfers from the Government of Canada	$ 1,110,200	**$ 1,489,115**	$ 1,230,984
Non-Renewable Resources			
Coal	$ 14,700	**$ 12,284**	$ 13,931
Natural Gas	48,900	**49,591**	34,587
Oil	242,000	**283,036**	254,251
Potash	66,100	**49,940**	31,335
Uranium	20,900	**19,262**	15,532
Other	3,100	**2,462**	2,378
Total Non-Renewable Resources	$ 395,700	**$ 416,575**	$ 352,014
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan	$ 310,000	**$ 310,000**	$ 275,000
Saskatchewan Liquor Board Profits	190,000	**185,000**	135,000
Other	4,600	**29,063**	4,767
Total Transfers from Crown Entities	$ 504,600	**$ 524,063**	$ 414,767
Other Revenues			
Agricultural Lands	$ 24,800	**$ 15,764**	$ 17,926
Fines, Forfeits, and Penalties	10,500	**9,029**	9,714
Interest, Premium, Discount, and Exchange	27,800	**48,001**	38,732
Lands, Forest, Game, Fur, and Fisheries Fees	11,700	**11,599**	12,690
Motor Vehicle Fees	83,800	**76,670**	79,227
Other Licences and Permits	13,400	**8,964**	9,435
Sales, Services, and Service Fees	45,100	**38,636**	39,463
Transfers from Other Governments	8,800	**8,312**	9,760
Other	19,800	**23,223**	18,894
Total Other Revenues	$ 245,700	**$ 240,198**	$ 235,841
Total Revenue	$ 4,278,200	**$ 4,658,162**	$ 4,158,432

(See Accompanying Notes)

Government of the Province of Saskatchewan
Combined Funds
Statement of Revenue and Expenditure

For the Year Ended March 31, 1991

Expenditure	Budget 1991 (In Thousands of Dollars)	**Actual 1991** (In Thousands of Dollars)	Actual 1990 (In Thousands of Dollars)
Agriculture and Food	$ 187,260	**$ 448,781**	$ 141,255
Community Services	92,099	**101,108**	92,797
Consumer and Commercial Affairs	5,128	**3,669**	5,179
Culture, Multiculturalism and Recreation	21,108	**15,740**	7,262
Economic Diversification and Investment Fund	31,389	**27,494**	25,604
Economic Diversification and Trade	27,123	**24,798**	17,855
Education	888,046	**897,135**	848,106
Energy and Mines	14,314	**13,867**	16,349
Environment and Public Safety	11,980	**12,733**	11,238
Executive Council	5,667	**6,071**	6,182
Family Foundation	1,289	**4,726**	142
Finance: Servicing the Public Debt	493,400	**474,530**	522,963
Other	189,603	**186,871**	187,898
Health	1,507,344	**1,530,905**	1,400,967
Highways and Transportation	232,633	**226,599**	239,794
Human Resources, Labour and Employment	13,435	**11,549**	56,728
Indian and Metis Affairs Secretariat	4,546	**4,370**	4,616
Justice	148,178	**153,351**	149,388
Legislation	14,195	**14,149**	14,126
New Careers Corporation	5,737	**5,737**	5,713
Northern Affairs Secretariat	560	**465**	355
Parks, Recreation and Culture	—	—	57,736
Parks and Renewable Resources	74,845	**88,096**	55,798
Provincial Auditor	3,050	**3,048**	3,144
Provincial Secretary	3,741	**2,524**	8,274
Public Participation	—	—	3,020
Public Service Commission	10,765	**9,864**	10,862
Rural Development	78,267	**78,939**	77,615
Saskatchewan Crop Insurance Corporation	43,325	**125,138**	18,940
Saskatchewan Gaming Commission	2,170	**2,170**	1,489
Saskatchewan Housing Corporation	65,033	**76,903**	112,317
Saskatchewan Municipal Board	867	**892**	821
Saskatchewan Property Management Corporation	4,282	**27,082**	7,063
Saskatchewan Research Council	5,736	**6,134**	7,505
Saskatchewan Water Corporation	10,838	**10,838**	29,590
Science and Technology	—	—	1,893
Seniors' Secretariat	57,300	**50,941**	9,835
Social Services	381,975	**367,416**	363,061
Department of Telephones	3,577	**3,422**	5,060
Trade and Investment	—	—	7,320
Women's Secretariat	540	**537**	300
Total Expenditure	$ 4,641,345	**$ 5,018,592**	$ 4,536,160
Deficit for the Year	$ 363,145	**$ 360,430**	$ 377,728

(See Accompanying Notes)

Government of the Province of Saskatchewan
Combined Funds
Statement of Changes in Financial Position

For the Year Ended March 31, 1991

(In Thousands of Dollars)

Schedule		1991	1990
	Cash Requirements		
	Operations		
	Expenditure	**$ 5,018,592**	$ 4,536,160
	Revenue	**4,658,162**	4,158,432
	Deficit for the Year	**$ 360,430**	$ 377,728
	Non-Cash items included in Deficit for the Year:		
	Amortization of foreign exchange gain	**4,605**	—
	Cash required for operations	**$ 365,035**	$ 377,728
	Loan, Investment and Deposits		
10	Disbursements	**$ 1,739,746**	$ 2,256,633
10	Receipts	**1,683,088**	1,633,437
	Cash used for loans, investments, and deposits	**$ 56,658**	$ 623,196
	Cash Requirements	**$ 421,693**	$ 1,000,924
	Financing		
	Proceeds from Debt	**$ 3,424,563**	$ 2,388,167
	Repayment of Debt	**3,128,574**	947,819
	Cash from financing	**$ 295,989**	$ 1,440,348
	Cash and Short-Term Investments		
	Beginning of Year	**$ 449,217**	$ 9,793
	Cash Requirements	**421,693**	1,000,924
	Cash from Financing	**295,989**	1,440,348
	Cash and Short-Term Investments, End of Year	**$ 323,513**	$ 449,217

(See Accompanying Notes)

Government of the Province of Saskatchewan
Combined Funds
Notes to the Financial Statements

For the Year Ended March 31, 1991

1. Significant Accounting Policies

1a. Reporting Entity

These statements combine transactions of the Consolidated Fund, the Saskatchewan Heritage Fund and related sinking funds. They account for monies received by the Funds, and appropriated by the Legislature from the Funds. The Consolidated Fund receives all revenues unless otherwise specified by law. The Saskatchewan Heritage Fund receives nonrenewable resource revenues and other revenues specified by law. Spending from each Fund is appropriated by the Legislature. Transactions between Funds are eliminated to avoid double counting.

These statements do not account for all financial affairs of the Saskatchewan Government. Other Government entities such as special purpose funds, pension funds, Crown corporations and other agencies, report separately in other financial statements. Only financial transactions to or from these other entities are included in the Combined Funds. The net cash expenditures/recoveries for revolving fund operations are charged to expenditure and loans to third parties by revolving funds are reported as Loans — Other.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Combined Funds' financial transactions are recorded under four categories:

Revenue

Revenue includes taxes, transfers from the Government of Canada, resource royalties, transfers from Crown enterprises, and other revenues.

Expenditure

Expenditure includes payments for goods and services, transfers to other parties, grants, and interest. Capital asset purchases are recorded as expenditure when purchased.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed repayment terms and are interest bearing. Short-term loans to Crown entities are valued at par; all other loans are recorded at cost. Interest received on these loans offsets interest paid on money borrowed for the Crown entity or party.

Equity investments in Crown entities and unrelated parties do not have fixed repayment terms and are noninterest bearing. They are carried at cost. Transfers from Crown entities in respect of equity investments are recorded as revenue when received.

Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan to, or investment in, that entity will be written down directly to the Accumulated Deficit.

Agricultural land and improvements are assets held for resale. When sales are made, the recovery of the cost of land is recorded as recovery of the investment and gains are recorded as revenue. For sales made under long-term sales agreements, recovery of cost of land is recorded as a loan receivable and gains are recorded as revenue when collected. Losses are charged directly to the Accumulated Deficit.

Financing

Debt is issued for the Consolidated Fund's purposes and for Crown entities. All debt is carried at face value. Foreign currencies have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. Discounts and premiums are recorded as expenditure in the year issued. For debt issued for Consolidated Fund operations, foreign exchange gains or losses are included in interest if realized. Unrealized foreign exchange gains and losses are amortized on a straight line basis over the remaining life of the debt issue. Debt acquired for investing in agricultural land is reimbursable from the sale of the land.

Certain debenture issues require payments into a sinking fund. The Consolidated Fund is reimbursed by Crown entities for all sinking fund payments made on debt incurred on their behalf. Sinking funds invest in Province of Saskatchewan debentures as well as securities issued or guaranteed by provincial governments, municipal governments, or the Government of Canada until required to retire debt. The sinking funds calculate earnings according to the following policies:

Government of the Province of Saskatchewan
Combined Funds
Notes to the Financial Statements

- Interest income is recorded on the accrual basis.
- Premium/discount on long-term investments is amortized by type of security on a constant yield basis.
- Gains/losses on the sale of long-term investments are recognized in the year transacted.
- Earnings are retained within the sinking funds and are credited directly to the Accumulated Deficit in respect of debt issued for Consolidated Fund purposes.

Interest on money borrowed for Crown entities is netted against interest reimbursed by the entities. As a result, the reported amount excludes the portion relating to borrowings for those entities. Total interest expense is $1,171,857,000 of which $718,613,000 is reimbursed from other Crown entities resulting in a net charge to the Consolidated Fund of $453,244,000. Discounts, premiums and commissions, and recognized foreign exchange gains and losses were a net charge to the Consolidated Fund of $21,286,000.

2. Guaranteed Debt, Contingencies, and Pension Liabilities

(a) **Guaranteed Debt** — At year end, $1,239,836,000 in loans to other parties were guaranteed by the Minister of Finance. Payments on guarantees are treated as a Consolidated Fund expenditure. No payments were pending at year end.

Subsequent to March 31, 1991, the Minister of Finance entered into two agreements guaranteeing certain obligations of the HARO Financial Corporation; one for $50 million and the other to a maximum of $305 million.

(b) **Lawsuits** — The cost of lawsuits against the Government of Saskatchewan is paid by the Consolidated Fund. Up to $54 million may be paid and up to 300,000 acres of land claimed in the future, depending on the outcome of lawsuits in progress.

(c) **Crop Insurance Liability** — The Consolidated Fund pays deficiencies in the Crop Reinsurance Fund of Saskatchewan if they cannot be recovered from future insurance premiums. At year end, the deficiency was $177 million. Payments in the future will depend on future claims and premiums collected.

(d) **Pension Liabilities** — The Consolidated Fund pays liabilities of various pension plans where plan assets are insufficient to do so. Any unfunded liability is not recorded in the statements.

The Public Service Superannuation Plan is unfunded. Employee contributions are recorded as revenue of the Consolidated Fund; pension payments are recorded as expenditures of the Consolidated Fund.

The Public Employees Superannuation Plan, Teachers' Annuity Fund, and Teachers' Supplementary Allowances Fund have not incurred unfunded liabilities.

The amount of unfunded liability is shown below.

Name of Plan	Type of Plan	Date Liability Estimated	Unfunded Liability (In Thousands of Dollars)
Public Service Superannuation Plan	Formula	March, 1988	$ 776,830
Teachers' Superannuation Fund	Formula	June, 1989	1,572,000
MLA's Superannuation Fund	Formula	March, 1991	19,657
Judges of the Provincial Court Superannuation Fund	Formula	March, 1991	10,517
Saskatchewan Pension Plan	Formula & Annuity	June, 1990 & March, 1991	29,197
Other	Formula & Annuity	March, 1991	5,887
Total Unfunded Liability			$ 2,414,088

3. Related Party Transactions

Transfers from the Saskatchewan Liquor Board are determined by Treasury Board.

Approximately $129,341,000 of transactions between government departments and Saskatchewan Property Management Corporation (SPMC) were carried on during the year. These transactions occurred at amounts intended to recover SPMC's cost of providing service.

4. Comparative Information

Certain of the 1990 figures have been reclassified to conform with the current year presentation; however, with regard to the expenditures, the figures are reported on the same basis as the Estimates for the prior year.

Government of the Province of Saskatchewan
Combined Funds
Loans to Crown Entities

Schedule 1

As at March 31, 1991

(In Thousands of Dollars)

Short-Term Loans	**1991**	1990*
Crown Investments Corporation of Saskatchewan	**$ 47,282**	$ 252,905
Municipal Financing Corporation of Saskatchewan	**33,553**	40,610
Saskatchewan Crop Insurance Corporation	**26,533**	—
Saskatchewan Economic Development Corporation	**49,097**	70,972
Saskatchewan Government Printing Corporation	**—**	706
Saskatchewan Power Corporation	**164,352**	105,100
Saskatchewan Telecommunications	**—**	52,370
Saskatchewan Water Corporation	**102,560**	84,721
Total Short-Term Loans	**$ 423,377**	$ 607,384

Long-Term Loans	**Principal Outstanding**	**Sinking Fund Equity**		
Agricultural Credit Corporation of Saskatchewan	**$ 630,454**	**$ —**	**$ 630,454**	$ 669,008
Crown Investments Corporation of Saskatchewan	**2,466,925**	**5,810**	**2,461,115**	2,185,538
Municipal Financing Corporation of Saskatchewan	**82,489**	**—**	**82,489**	66,218
Saskatchewan Crop Insurance Corporation	**172,080**	**—**	**172,080**	576,782
Saskatchewan Economic Development Corporation	**70,566**	**—**	**70,566**	61,566
Saskatchewan Grain Car Corporation	**35,884**	**—**	**35,884**	37,717
Saskatchewan Housing Corporation	**317,304**	**—**	**317,304**	317,304
Saskatchewan Power Corporation	**1,605,709**	**264,676**	**1,341,033**	1,205,203
Saskatchewan Property Management Corporation	**693,620**	**776**	**692,844**	554,705
Saskatchewan Telecommunications	**843,305**	**139,749**	**703,556**	601,424
Saskatchewan Water Corporation	**21,687**	**1,831**	**19,856**	20,411
Total Long-Term Loans	**$ 6,940,023**	**$ 412,842**	**$ 6,527,181**	$ 6,295,876
Less: Provision for Loss			**$ 75,350**	$ 64,055
Total Loans to Crown Entities			**$ 6,875,208**	$ 6,839,205

* Amounts shown are net of sinking fund equity.

Government of the Province of Saskatchewan
Combined Funds
Loans – Other

Schedule 2

As at March 31, 1991

(In Thousands of Dollars)

	1991		1990	
Community Services				
Agricultural Service Centres Agreement — Shareable		$ 3,074		$ 3,420
Loans to Municipalities Pursuant to Downtown Development Agreements		8,278		7,581
Winter Works Employment Program — Federal-Provincial		1,638		2,153
Economic Development and Tourism				
Economic Development Loans	$ 13,250		$ 13,220	
Less: Provision for Doubtful Accounts	1,447	11,803	1,045	12,175
Education				
Student Loan Program		107,277		88,072
Finance				
Bond Installment Purchase Plan		—		5,250
Treasury Advances		514		648
University of Saskatchewan	$ 2,208		$ 2,209	
Less: Equity in Sinking Fund	1,418	790	1,242	967
Saskatchewan Crop Insurance Corporation				
Advances to the Saskatchewan Crop Insurance Fund pursuant to The Crop Insurance Act		3,878		59,560
Saskatchewan Agricultural Returns Stabilization Fund				
Loans	$ 152,945		$ 154,356	
Less: Provision for Loss	152,945	—	154,356	—
Heritage Fund				
Loans and Sales Agreements		4,487		4,833
Other		2,228		2,249
Total Loans — Other		$ 143,967		$ 186,908

Government of the Province of Saskatchewan
Combined Funds
Investments – Other

Schedule 3

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	$ 4	$ 4
Paradise Hill Seed Cleaning Co-operative Limited	10	10
Federal Government Bonds	—	1,037
Provincial Government Bonds*	934	1,526
Saskatchewan Municipal Bonds	126	215
Total Investments — Other	$ 1,074	$ 2,792

The market value of Long-Term Investments in bonds at March 31, 1991, is $1,035,000, (March 31, 1990: $2,681,662).

* Investment held in Saskatchewan Heritage Fund includes $934,000 of bonds issued by the Consolidated Fund on behalf of Crown Corporations ($1,139,000, March 31, 1990).

Government of the Province of Saskatchewan
Combined Funds
Debt by Allocation

Schedule 4

As at March 31, 1991

(In Thousands of Dollars)

Reimbursable Debt	Promissory Notes	Treasury Bills	Debentures*	**Total 1991**	Total 1990
Crown Corporations					
Agricultural Credit Corporation of Saskatchewan	$ 20,611	$ —	$ 609,843	**$ 630,454**	$ 669,008
Crown Investments Corporation of Saskatchewan	47,282	—	2,466,925	**2,514,207**	2,447,949
Municipal Financing Corporation of Saskatchewan	33,553	—	82,489	**116,042**	106,828
Saskatchewan Crop Insurance Corporation	—	198,613	—	**198,613**	576,782
Saskatchewan Economic Development Corporation	49,097	—	70,566	**119,663**	132,538
Saskatchewan Government Printing Company	—	—	—	**—**	706
Saskatchewan Housing Corporation	—	—	317,304	**317,304**	317,304
Saskatchewan Power Corporation	164,352	—	1,604,761	**1,769,113**	1,603,299
Saskatchewan Property Management Corporation	27,605	91,015	575,000	**693,620**	554,705
Saskatchewan Telecommunications	—	—	843,305	**843,305**	798,146
Saskatchewan Water Corporation	—	102,560	21,687	**124,247**	106,408
Total Crown Corporations	$ 342,500	$ 392,188	$ 6,591,880	**$ 7,326,568**	$ 7,313,673
Other					
Federal/Municipal	$ —	$ —	$ 4,995	**$ 4,995**	$ 5,640
Investment in Agricultural Land	—	—	184,436	**184,436**	184,436
University of Saskatchewan	—	—	2,208	**2,208**	2,217
Total Other	$ —	$ —	$ 191,639	**$ 191,639**	$ 192,293
Total Reimbursable Debt	$ 342,500	$ 392,188	$ 6,783,519	**$ 7,518,207**	$ 7,505,966
Non-Reimbursable Debt					
Consolidated Fund — Operations	$ 150,000	$ 157,812	$ 4,624,404	**$ 4,932,216**	$ 4,690,071
Gross Debt	$ 492,500	$ 550,000	$ 11,407,923	**$ 12,450,423**	$ 12,196,037
Less: Equity in Sinking Funds (for the purpose of)**					
Crown Corporations	$ —	$ —	$ 412,842	**$ 412,842**	$ 442,436
Consolidated Fund — Operations	—	—	15,298	**15,298**	11,537
Other — University of Saskatchewan	—	—	1,418	**1,418**	1,242
Total Equity in Sinking Funds	$ —	$ —	$ 429,558	**$ 429,558**	$ 455,215
Debt***	$ 492,500	$ 550,000	$ 10,978,365	**$ 12,020,865**	$ 11,740,822

1. Debt repayable in foreign currency has been restated in Canadian dollar equivalents.
2. Beginning in the 1989-90 fiscal year debt for the purpose of Saskatchewan Crop Insurance Corporation is included in Crown Corporation debt rather than for the purpose of Consolidated Fund — Operations.

* See Schedule 6 for information on Debentures by Source, and Detail of Public Debentures.

** See Schedule 7 for information on Sinking Funds.

*** See Schedule 8 for information on Debt by Maturity.

Government of the Province of Saskatchewan Combined Funds Funds Held on Behalf of Crown Entities and Others

Schedule 5

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Agricultural Development Fund	$ 9,878	$ 7,322
Energy and Mines Trust Fund	1,185	—
Environmental Protection Fund	4,377	5,278
Fish and Wildlife Development Fund	2,675	—
Forest Renewal and Development Fund	2,666	—
Oil and Gas Environmental Fund	1,635	1,069
Public Employees' Dental Fund	6,429	—
Public Trustee's Trust Account	2,028	—
Queen's Bench Court Accounts	9,066	—
Saskatchewan Grain Car Corporation—Operating	1,311	—
Saskatchewan Liquor Board	70,000	130,600
Student Aid Fund—General	44,573	—
Victim's Fund	2,665	558
Wetlands Conservation Corporation	1,331	—
Other	9,719	1,499
Conditional Receipts	5,214	5,758
Total Funds Held	$ 174,752	$ 152,084

Government of the Province of Saskatchewan
Combined Funds
Debentures Outstanding by Source

Schedule 6

As at March 31, 1991

	(In Thousands of Dollars)	
	1991	1990
Canada Pension Plan Debentures	**$ 1,686,077**	$ 1,638,627
Agricultural Service Centre Agreements	**4,393**	4,800
Municipal Development Loan Fund Debentures	**275**	416
Debentures Issued Under the Authority of the Federal-Provincial Employment Program	**328**	423
Public Issue Debentures*	**9,716,850**	7,198,572
Total Debentures	**$ 11,407,923**	$ 8,842,838

*See detail on Public Issue Debentures below.

Public Issue Debentures

<table>
<tr><th>Date of Issue</th><th>Date of Maturity</th><th>Interest Rate %</th><th>Interest Payments</th><th>Currency</th><th>Purpose of Issue</th><th>Amount Outstanding</th><th>Total Issue Outstanding</th><th>Equity of Applicable Sinking Fund</th><th>Sinking Fund Contribution 1990-91</th></tr>
<tr><td>April 9/86</td><td>April 9/91</td><td>variable</td><td>Annual</td><td>Can.</td><td>Consolidated Fund</td><td>113,927,728</td><td>113,927,728</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The original 7½% 15,000,000,000 Yen dual currency Yen/U.S. dollar forex linked notes in which the principal was due in U.S. dollars and the interest due in Yen has been converted by forward contract to U.S. dollars at an interest rate linked to LIBOR, and converted to Canadian dollars at an interest rate linked to Canadian treasury bills; Non Callable; Payable in Tokyo, London, Luxembourg, Brussels, New York)</td></tr>
<tr><td>Feb. 2/88</td><td>May 1/91-98</td><td>10-10¼</td><td>Semiannual</td><td>Can.</td><td>SPMC
Consolidated Fund</td><td>50,000,000
100,000,000</td><td>150,000,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The holder of these debentures due May 1, 1998 can elect to redeem them on May 1, 1991. Interest is payable at a rate of 10% to May 1, 1991 and 10¼% subsequently; Payable at any Canadian branch of the Royal Bank of Canada)</td></tr>
<tr><td>July 1/61</td><td>July 1/91</td><td>5¾</td><td>Semiannual</td><td>Can.</td><td>CIC</td><td>2,450,000</td><td>2,450,000</td><td>3,505,869</td><td>.......</td></tr>
<tr><td colspan="10">(Callable in whole but not in part on any interest payment date on or after July 1, 1989; Payable at any Canadian branch of the Royal Bank of Canada)</td></tr>
<tr><td>July 21/88</td><td>July 21/91</td><td>9⅞</td><td>Annual</td><td>Can.</td><td>CIC
SPMC</td><td>125,000,000
25,000,000</td><td>150,000,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(Non Callable; Payable in Regina, Paris, Brussels, Frankfurt/Main, Geneva, Luxembourg)</td></tr>
<tr><td>July 24/86</td><td>July 24/91</td><td>6.34</td><td>Annual</td><td>Can.</td><td>CIC</td><td>166,556,500</td><td>166,556,500</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The original issue of $125,000,000 7½% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 6.34%; Non Callable; Payable in New York, Brussels, Frankfurt/Main, London, Luxembourg, Paris, Zurich)</td></tr>
<tr><td>Jan. 28/88</td><td>July 21/91</td><td>7.71</td><td>Semiannual</td><td>Can.</td><td>CIC</td><td>63,528,000</td><td>63,528,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The original issue $50,000,000 9% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 7.71%; Non Callable; Payable in New York)</td></tr>
<tr><td>Oct. 1/81</td><td>Oct. 1/91</td><td>16⅜</td><td>Semiannual</td><td>U.S.</td><td>SaskPower
SaskTel</td><td>150,000,000*
59,600,000</td><td>209,600,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(SaskTel's share of $50,000,000 16 3/8% U.S. debentures has been converted by forward contract to $59,600,000.00 Canadian with an effective interest rate of 8.92%; Non Callable; Payable in New York)</td></tr>
<tr><td>Dec. 30/86</td><td>Dec. 30/91</td><td>9</td><td>Semiannual</td><td>Can.</td><td>CIC
Consolidated Fund</td><td>65,000,000
85,000,000</td><td>150,000,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)</td></tr>
<tr><td>March 1/85</td><td>March 1/92</td><td>11.26</td><td>Annual</td><td>Can.</td><td>MFC
Consolidated Fund</td><td>26,710,000
106,840,000</td><td>133,550,000</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The original issue of $100,000,000.00 10¾% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 11.26%; Non Callable; Payable in New York, Brussels, Frankfurt/Main, London, Luxembourg, Paris, Zurich)</td></tr>
<tr><td>June 30/82</td><td>June 30/92</td><td>15⅝</td><td>Annual</td><td>U.S.</td><td>SaskPower</td><td>46,452,384</td><td>46,452,384*</td><td>.......</td><td>.......</td></tr>
<tr><td colspan="10">(The original issue of 100,000,000 6¼% Swiss Franc debentures has been converted to U.S. dollars; Non Callable; Payable in Zurich)</td></tr>
</table>

Government of the Province of Saskatchewan
Combined Funds
Public Issue Debentures

Schedule 6

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1990-91
July 25/85	July 25/92	7⅞	Semiannual	Can.	Consolidated Fund	61,629,173	61,629,173	....	....
(The original issue of 15,000,000,000 Yen has been converted by forward contract to Canadian dollars; Non Callable; Payable in Tokyo)									
Aug. 25/82	Aug. 15/92	15	Annual	U.S.	CIC	66,560,000			
					SaskPower	100,000,000*	166,560,000	....	....
(CIC's share of $50,000,000.00 15% U.S. debentures has been converted by forward contract to $66,560,000.00 Canadian with an effective interest rate of 13.58%; Non Callable; Payable in New York)									
Dec 1/89	Dec 1/92	10¾	Annual	Can.	CIC	191,747,200	191,747,200	....	....
(The Minister of Finance has amended the interest rate for the year ending December 1, 1991 to 11 1/2%. These bonds are convertible to shares in Potash Corporation of Saskatchewan Inc., and are redeemable for the greater of par or market value on December 1, 1991; Payable at any financial institution in Saskatchewan)									
Feb. 25/88	Feb. 25/93	9¾	Semiannual	Can.	SPMC	50,000,000			
					ACS	50,000,000			
					CIC	100,000,000	200,000,000	....	....
(Non Callable, Payable at any Canadian branch of The Royal Bank of Canada)									
March 24/88	March 24/93	9¼	Semiannual	Can.	CIC	100,000,000			
					Consolidated Fund	100,000,000	200,000,000	....	....
(Non Callable, Payable at any Canadian branch of The Royal Bank of Canada)									
April 1/63	April 1/93	5¼	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	7,726,755	60,000
(Non Callable, Payable at any Canadian branch of The Royal Bank of Canada)									
May 29/86	May 29/93	8.653	Annual	Can.	CIC	40,903,141			
					Consolidated Fund	40,903,142	81,806,283	....	....
(The original 6.4% 10,000,000,000 Yen loan has been converted by forward contract to Canadian dollars with an effective interest rate of 8.653%; Non Callable; Payable in Tokyo)									
Nov. 10/88	Nov. 10/93	10¼	Annual	Can.	Consolidated Fund	50,000,000			
					SPMC	50,000,000			
					CIC	150,000,000	250,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Nov. 10/88	Nov. 10/93	10.05	Semiannual	Can.	Consolidated Fund	50,000,000	50,000,000	....	....
(The original 5.70% 5,276,485,000 Yen loan has been converted by forward contract to Canadian dollars with an effective rate of 10.05%; Non Callable; Payable in Tokyo)									
Jan. 15/64	Jan. 15/94	5½	Semiannual	Can.	CIC	3,769,000	3,769,000	4,897,000	65,957
(Callable in whole but not in part on any interest payment date on or after January 15, 1991; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 23/89	Feb. 23/94	10½	Annual	Can.	Consolidated Fund	275,000,000			
					SPMC	25,000,000	300,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Feb. 27/91	April 15/94	10½	Semiannual	Can.	Consolidated Fund	100,000,000			
					SPMC	25,000,000			
					ACS	50,000,000			
					CIC	75,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Nov. 21/89	Nov. 21/94	10	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 2/88	March 2/95	9⅝	Semiannual	Can.	ACS	200,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Combined Funds
Public Issue Debentures

Schedule 6

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1990-91
June 5/90	June 5/95	12¼	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 12/90	June 12/95	11.31	Semiannual	Can.	Consolidated Fund	33,960,039	33,960,039	....	....
(The original 7% 4,500,000,000 Yen loan has been swapped into Canadian dollars with an effective rate 11.31%; Non Callable; Payable in Tokyo)									
Oct. 1/65	Oct. 1/95	5½	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	5,242,560	60,000
(Callable in whole but not in part on or after October 1, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 1/90	Nov. 1/95	11.70	Semiannual	Can.	Consolidated Fund	11,664,000	11,664,000	....	....
(The original 9% $10,000,000 U.S. debentures have been swapped into $11,664,000 Canadian with an effective interest rate of 11.70%; Non Callable; Payable in New York)									
April 1/81	April 1/96	13⅜	Semiannual	Can.	SaskPower .... SaskTel .... CIC	18,364,000 73,955,500 55,591,500	147,911,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 16/86	April 16/96	9¾	Semiannual	Can.	CIC .... Consolidated Fund	35,000,000 165,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 21/91	Feb. 21/96	10¾	Semiannual	Can.	Consolidated Fund	250,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Sept. 17/86	Sept. 17/96	9	Semiannual	Can.	Consolidated Fund	285,000,000	285,000,000	....	....
(The original issue of $200,000,000.00 was re-opened April 17, 1987 and an additional $85,000,000 was issued; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 11/86	Dec. 11/96	9	Semiannual	Can.	Consolidated Fund	106,326,000	106,326,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 8/87	April 8/97	10.906	Semiannual	Can.	Consolidated Fund	45,799,385	45,799,385	....	....
(The original issue of 5½% 5,000,000,000 Japanese Yen loan has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 10.906%; Non Callable; Payable in Tokyo)									
Oct. 22/90	Oct. 22/97	9.34	Semiannual	S.F.	Consolidated Fund	334,048,065	334,048,065*	....	....
(The original issue of 400,000,000 Deutsche Marks has been swapped into 334,048,065 Swiss Francs; the original Deutsche Mark floating rate coupon payments were swapped into Canadian dollar fixed rate payments with an effective interest rate of 9.34%; Non Callable; Payable in Frankfurt/Main, Zurich, London, Luxembourg)									
Nov. 27/87	Nov. 27/97	9.583	Annual	Can.	Consolidated Fund	75,175,979	75,175,979	....	....
(The original issue of 5¼% 100,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 9.583%; Non Callable; Payable in Zurich)									
Feb. 15/73	Feb. 15/98	7¾	Semiannual	Can.	SaskPower .... SaskTel	25,000,000 5,000,000	30,000,000	22,357,933	450,000
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 17/88	Feb. 17/98	8.014	Annual	Can.	Consolidated Fund	111,692,874	111,692,874	....	....
(The original issue of 150,000,000 4¾% Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 8.014%; Non Callable; Payable in Zurich)									
Dec. 3/73	Dec. 3/98	8¼	Semiannual	Can.	SaskPower .... SaskTel	15,000,000 15,000,000	30,000,000	14,718,494	300,000
(Callable in whole but not in part on any interest payment date on or after December 3, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Combined Funds
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
July 6/89	July 6/99	9⅞	Semiannual	Can.	Consolidated Fund SPMC CIC SaskPower	125,000,000 100,000,000 25,000,000 50,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 2/74	Dec. 2/99	10	Semiannual	Can.	SaskPower SaskTel	20,000,000 25,000,000	45,000,000	21,541,751	450,000
(Callable in whole but not in part on any interest payment date on or after December 2, 1994; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 2/80	June 2/00	11¾	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	15,091,444	750,000
(Callable in whole but not in part on any interest payment date on or after June 2, 1997; Payable at any Canadian branch of The Royal Bank of Canada)									
July 12/90	July 12/00	11¼	Semiannual	Can.	Consolidated Fund Sedco SPMC	350,000,000 25,000,000 75,000,000	450,000,000	....	....
(The original issue of $250,000,000 was re-opened October 11, 1990 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Aug. 17/90	Aug. 17/00	8.98	Annual	S.F.	Consolidated Fund	200,000,000	200,000,000*	....	....
(The coupon payments on the 7% 200,000,000 Swiss Franc debentures have been swapped into Canadian dollars with an effect rate of 8.98%; Non Callable; Payable in Zurich)									
Nov. 3/75	Nov. 3/00	9⅞	Semiannual	Can.	SaskPower SaskTel	2,962,857 2,222,143	5,185,000	2,121,053	51,850
(Callable in whole but not in part on any interest payment date on or after November 3, 1995; Payable at any Canadian branch of The Royal Bank of Canada)									
Jan. 9/91	Jan. 9/01	11	Semiannual	Can.	CIC SPMC ACS	260,000,000 100,000,000 140,000,000	500,000,000	....	....
(The original issue of $300,000,000 was re-opened February 27, 1991 and an additional $200,000,000 issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/76	April 1/01	10¼	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	26,705,726	750,000
(Callable April 1, 1996 in whole or on any interest payment date thereafter; Payable at any Canadian branch of The Royal Bank of Canada)									
Mar. 28/91	June 1/01	10¾	Semiannual	Can.	CIC	100,000,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 28/91	June 1/01	8¾	Semiannual	Can.	CIC	100,000,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 1/77	Feb. 1/02	9	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	24,994,330	750,000
(Callable February 1, 1997 or on any interest payment date thereafter in whole but not in part; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 1/82	Dec. 1/02	13	Semiannual	Can.	SaskTel SaskPower	75,000,000 75,000,000	150,000,000	19,993,149	1,500,000
(Callable in whole but not in part on any interest payment date on or after Dec. 1, 2000; Payable at any Canadian branch of The Royal Bank of Canada)									
March 30/83	March 30/03	12¼	Semiannual	Can.	SaskPower SaskTel CIC	127,066,000 25,000,000 222,934,000	375,000,000	42,442,041	3,750,000
(The original issue of $150,000,000.00 was re-opened December 21, 1983 — $125,000,000.00 and April 30, 1985 — $100,000,000.00; Callable in whole but not in part on any interest payment date on or after March 30, 2001; Payable at any Canadian branch of The Royal Bank of Canada)									
June 15/78	June 15/03	9½	Semiannual	Can.	SaskPower SaskTel	45,000,000 30,000,000	75,000,000	20,679,392	750,000
(Callable as a whole on June 15, 1998 or on any interest payment date thereafter; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Combined Funds
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
May 15/79	May 15/04	10	Semiannual	Can.	SaskPower	60,000,000			
					SaskTel	40,000,000	100,000,000	23,825,057	1,000,000
(Callable in whole but not in part on May 15, 1999 or on any interest payment date thereafter; Payable at any Canadian Branch of The Royal Bank of Canada)									
Dec. 30/86	Dec. 30/04	9⅝	Semiannual	Can.	SaskPower	89,300,000			
					CIC	10,700,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 15/76	Nov. 15/06	8.70	Semiannual	U.S.	SaskPower	74,565,000			
					SaskTel	49,710,000	124,275,000*	42,352,797	1,242,750
(Callable November 15, 1991 in whole or in part by lot thereafter; Payable in New York)									
May 15/77	May 15/07	8⅝	Semiannual	U.S.	SaskPower	69,211,800			
					SaskTel	46,141,200	115,353,000*	25,861,276	1,153,530
(Callable in whole or in part on May 14, 1992 or on subsequent dates; Payable in New York)									
March 2/83	March 1/08	9	Annual	Can.	SaskPower	50,000,000	50,000,000	....	....
(Non Callable; Payable in London and Toronto)									
April 15/78	April 15/08	9¼	Semiannual	U.S.	SaskPower	68,979,000			
					SaskTel	45,986,000	114,965,000*	20,095,190	1,149,650
(Callable in whole or in part on April 15, 1993 or on subsequent dates; Payable in New York)									
Jan. 18/90	Jan. 18/10	10	Semiannual	Can.	Consolidated				
					Fund	225,000,000			
					SPMC	75,000,000	300,000,000	3,104,492	3,000,000
(Non Callable; Payable at any Canadian branch of the Royal bank of Canada)									
Mar. 14/91	April 10/14	10¼	Semiannual	Can.	Consolidated				
					Fund	300,000,000	300,000,000	....	....
(These debentures were issued with warrants giving the investors the right to purchase additional bonds at any time until April 10, 1992; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/65	Dec. 1/15	5⅛	Semiannual	Can.	Consolidated				
					Fund	2,140,056	2,140,056	....	....
(Payable in blended semi-annual payments of principal and interest totalling $76,399.60. Prepayable in whole or in part any time prior to December 1, 2015, without penalty; Payable in Ottawa)									
Dec. 20/90	Dec. 15/20	9⅜	Semiannual	U.S.	Consolidated				
					Fund	100,000,000			
					SaskPower ...	100,000,000			
					SaskTel	100,000,000	300,000,000*	....	....
(Non Callable; Payable in New York)									
Feb. 26/91	Feb. 15/21	9⅛	Semiannual	U.S.	Consolidated				
					Fund	200,000,000	200,000,000*	....	....
(Non Callable; Payable in New York)									
							$ 9,643,071,666	$ 347,256,309	$ 17,233,737
*Adjustment to reflect conversion of debentures quoted in foreign currencies to Canadian dollars using the exchange rate in effect at March 31, 1991 (U.S. $1.1587; Swiss Franc .7961)							73,778,502		
Total							$ 9,716,850,168	$ 347,256,309	$ 17,233,737

Government of the Province of Saskatchewan
Combined Funds
Summary of Sinking Funds

Schedule 7

For the Year Ended March 31, 1991

(In Thousands of Dollars)

				1991	1990
	Consolidated Fund Share	Crown Entities' Share	Other Enterprises' Share	Total	Total
Balance, Beginning of Year	$ 11,537	$ 442,436	$ 1,242	$ 455,215	$ 430,610
Contributions Made During the Year	2,370	17,818	34	20,222	17,941
Earnings in the Year	1,391	45,832	142	47,365	50,882
	$ 15,298	$ 506,086	$ 1,418	$ 522,802	$ 499,433
Deduct: Funds Applied on Redemption	—	93,244	—	93,244	44,218
Balance, End of Year	$ 15,298	$ 412,842	$ 1,418	$ 429,558	$ 455,215

Government of the Province of Saskatchewan
Combined Funds
Debt by Maturity

Schedule 8

March 31, 1991

(In Thousands of Dollars)

					1991	1990
Year of Maturity	Canadian Dollar Debt	Foreign Debt (Canadian Dollars)	Gross (Canadian Dollars)	Sinking Fund	Total (Canadian Dollars)	Total* (Canadian Dollars)
1990-91	$ —	$ —	$ —	$ —	$ —	$ 3,983,314
1991-92	1,924,960	173,805	2,098,765	40,421	2,058,344	1,172,261
1992-93	863,238	169,694	1,032,932	31,651	1,001,281	1,006,729
1993-94	787,791	—	787,791	23,835	763,956	716,799
1994-95	805,622	—	805,622	—	805,622	555,622
1995-96	662,619	—	662,619	6,661	655,958	—
1-5 years	$ 5,044,230	$ 343,499	$ 5,387,729	$ 102,568	$ 5,285,161	$ 7,434,725
6-10 years	$ 2,790,936	$ 425,156	$ 3,216,092	$ 76,072	$ 3,140,020	$ 1,667,849
11-15 years	1,697,038	—	1,697,038	158,640	1,538,398	1,317,905
16-20 years	858,680	410,867	1,269,547	92,278	1,177,269	1,319,562
21-25 years	300,667	—	300,667	—	300,667	634
26-30 years	—	579,350	579,350	—	579,350	147
	$ 10,691,551	$ 1,758,872	$ 12,450,423	$ 429,558	$ 12,020,865	$ 11,740,822

The debentures in U.S. dollars have been converted to Canadian dollars at the exchange rate in effect at March 31, 1991 (1.1587) and March 31, 1990 (1.1702).

* Amounts shown are net of sinking fund equity.

Government of the Province of Saskatchewan
Combined Funds
Guaranteed Debt

Schedule 9

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Crown Corporations		
The Municipal Financing Corporation Act		
Guaranteed Debentures	$ 33,000	$ 42,000
CIC Mineral Interest Corporation (formerly Potash Corporation of Saskatchewan)		
Royal Trust, London Life Lease	27,594	29,616
T.D., Mutual Life, London Life Lease	36,535	38,718
Royal Trust Lease	24,459	25,150
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	25,382	26,232
Manalta Coal*	40,200	41,132
Marubeni Corporation	—	2,300
Saskatchewan Power Savings Bonds		
Series I	20	34
Series II	30	133
Series III	27	133
Series IV	102	15,361
Series V	29,372	70,183
Series V-E	96,540	96,661
Series VI	113,408	—
The Saskatchewan Development Fund Act		
Guaranteed Investments	3,282	3,387
The Saskatchewan Telecommunications Act		
Credit Telebonds	33,941	35,352
Interest Telebonds	61,775	63,604
	$ 525,667	$ 489,996
Other		
The Agricultural Societies Act		
Loans to Exhibition Associations	$ 526	$ 556
The Community Bond Act	1,050	—
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	553	665
The Farmers' Counselling and Assistance Act	32,338	39,794
The Breeder Associations Loan Guarantee Program	1,019	—
The Feeder Associations Loan Guarantee Program	17,725	15,400
The Government Organizations Act	652	552
The Department of Highways and Transportation Act	605	218
The Housing and Special Care Homes Act		
Senior Citizens Housing	1,026	1,111
The Industry and Commerce Development Act		
Loans to Small Business	1,346	1,229
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	338,420	339,512
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	51,249	51,249
Saferco Products Inc.	267,660	—
The Saskatchewan Oil and Gas Corporation Act		
Saskatchewan Oil Bonds	—	15,000
	$ 714,169	$ 465,286
Total Guaranteed Debt	$ 1,239,836	$ 955,282

* The amount is net of $4,800,455 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($3,868,255 — 1990)

Note: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

For more information on Guaranteed Debt, Contingencies and Pension Liabilities, see Note 2.

Government of the Province of Saskatchewan
Combined Funds
Loan, Investment, and Deposit Activity

Schedule 10

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	1991		1990	
Loans	**Disbursements**	**Receipts**	Disbursements	Receipts
Agricultural Credit Corporation of Saskatchewan	**$ 190,000**	**$ 228,554**	$ 55,065	$ 209,000
Agricultural Development Corporation of Saskatchewan	**—**	**—**	—	3,200
Crown Investments Corporation of Saskatchewan	**558,191**	**484,742**	1,127,963	304,392
Municipal Financing Corporation of Saskatchewan	**16,271**	**7,057**	39,508	33,304
Saskatchewan Crop Insurance Corporation	**26,533**	**404,702**	150,000	—
Saskatchewan Economic Development Corporation	**25,000**	**37,875**	29,896	—
Saskatchewan Government Printing Company	**—**	**151**	—	984
Saskatchewan Power Corporation	**175,152**	**4,001**	158,459	799,502
Saskatchewan Property Management Corporation	**200,000**	**61,084**	175,000	52,531
Saskatchewan Telecommunications	**115,900**	**69,080**	52,370	7,100
Saskatchewan Water Corporation	**17,839**	**—**	60,421	350
Other	**55,782**	**99,963**	155,850	26,609
Total Loan Disbursements and Receipts	**$ 1,380,668**	**$ 1,397,209**	$ 2,004,532	$ 1,436,972
Investments				
Crown Investments Corporation of Saskatchewan	**$ 96,500**	**$ —**	$ 53,713	$ —
Investment in Agricultural Land and Improvements	**54**	**1,342**	188	2,841
Other	**—**	**1,718**	—	145
Total Investment Disbursements and Receipts	**$ 96,554**	**$ 3,060**	$ 53,901	$ 2,986
Deposits				
Crown Entities and Others	**$ 242,302**	**$ 264,967**	$ 180,377	$ 175,776
Sinking Fund	**20,222**	**17,852**	17,823	17,703
Total Deposit Disbursements and Receipts	**$ 262,524**	**$ 282,819**	$ 198,200	$ 193,479
Total Disbursements and Receipts	**$ 1,739,746**	**$ 1,683,088**	$ 2,256,633	$ 1,633,437
Total Excess of Disbursements over Receipts	**$ 56,658**		$ 623,196	

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Consolidated Fund as at March 31, 1991 and the statements of accumulated deficit, revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit following generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Unrecorded Pension Liabilities

The Consolidated Fund is responsible for the liabilities of several pension plans. Those pension liabilities are not recorded in these financial statements. In my view, those pension liabilities should be recorded to present the financial position and results of operations of the Consolidated Fund.

Note 2 to the financial statements advises that, if pension liabilities are recorded, liabilities and accumulated deficit would be increased by approximately $2.4 billion. Because management does not have current actuarial projections, I am unable to determine the precise effect of not recording the pension liabilities on the financial statements.

Assets Reported at Amounts in Excess of their Value

Saskatchewan Property Management Corporation (SPMC)

These financial statements should record loans as assets only when those loans can be used to discharge the Consolidated Fund's liabilities or finance its future operations. The asset "Loans to Crown Entities" includes amount due from SPMC totalling $692.8 million (1990 — $554.7 million). The loans can only be repaid when the Consolidated Fund provides SPMC the necessary money. Accordingly, the loans are not assets.

In my view, "Loans to Crown Entities" should be reduced by $692.8 million (1990 — $554.7 million), accumulated deficit should be increased by $692.8 million (1990 — $554.7 million) and deficit for the year should be increased by $138.1 million (1990 — $169.6 million).

Crown Investments Corporation of Saskatchewan (CIC)

According to the accounting policies used to prepare these financial statements, loans will be written down when the liabilities of a government organization significantly exceed the estimated realizeable value of its assets and any deficit is not funded by an appropriation.

The asset "Loans to Crown Entities" includes loans made through CIC to the Saskatchewan Transportation Company and the Saskatchewan Forest Products Corporation. The Saskatchewan Transportation Company had an accumulated deficit of $29.4 million and the Saskatchewan Forest Products Corporation had an accumulated deficit of $19.8 million. The accumulated deficits of these two corporations totalling $49.2 million are not temporary and represent appropiate evidence that the liabilities of these corporations significantly exceed the estimated realizeable value of their assets.

To comply with this policy, loans to CIC should be written down by $49.2 million. If the loans were written down, the asset "Loans to Crown Entities" would be decreased by $49.2 million and accumulated deficit would be increased by $49.2 million.

In my opinion, except for the failure to record the pension liabilities and to report assets at their value as described above, these financial statements present fairly, in all material respects, the financial position of the Consolidated Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended.

As described in Note 1a, these financial statements are prepared to account for only the financial transactions of the Consolidated Fund and related sinking and revolving funds. Accordingly, these financial statements are not the primary financial statements of the Government of Saskatchewan because they do not account for all of the financial affairs and resources for which the Government is responsible. In my view, the primary financial statements are the "Government of the Province of Saskatchewan Combined Funds" financial statements.

W.K. Strelioff

Regina, Saskatchewan,
July 17, 1991 except for
Notes 2(a) and 2(d) which are as of November 20, 1991

W. K. Strelioff, C.A.,
Provincial Auditor.

Government of the Province of Saskatchewan
Consolidated Fund
Statement of Financial Position

As At March 31, 1991

(In Thousands of Dollars)

Assets		**1991**	1990
Schedule			
	Cash and Short-Term Investments	**$ 195,749**	$ 332,528
1	Loans to Crown Entities	**7,022,888**	6,984,503
2	Loans — Other	**139,480**	182,075
3	Investments — Other	**14**	14
Total Assets		**$ 7,358,131**	$ 7,499,120

Liabilities and Accumulated Deficit			
4	Debt for Crown Corporations	**$ 6,913,726**	$ 6,871,237
4	Debt for Consolidated Fund — Operations	**4,916,918**	4,678,534
4	Debt for Others	**190,221**	191,051
	Debt	**$ 12,020,865**	$ 11,740,822
5	Funds Held on Behalf of Crown Entities and Others	**628,290**	674,253
	Unrealized Foreign Exchange Gain	**29,451**	—
	Accumulated Deficit	**(5,320,475)**	(4,915,955)
Total Liabilities and Accumulated Deficit		**$ 7,358,131**	$ 7,499,120

(See Accompanying Notes)

Information on Guaranteed Debt, Contingencies and Pension Liabilities can be found in Schedule 9 and Note 2.

Government of the Province of Saskatchewan
Consolidated Fund
Statement of Accumulated Deficit

For the Year Ended March 31, 1991

	(In Thousands of Dollars)	
	1991	1990
Accumulated Deficit, Beginning of Year	**$ (4,915,955)**	$ (4,409,699)
Deficit for the Year	**(395,400)**	(455,282)
Sinking Fund Earnings Retained in Sinking Funds	**1,391**	1,223
Loan Valuation Adjustments	**(10,511)**	(52,197)
Accumulated Deficit, End of Year	**$ (5,320,475)**	$ (4,915,955)

(See Accompanying Notes)

Government of the Province of Saskatchewan
Consolidated Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1991

(In Thousands of Dollars)

Revenue	Budget 1991	**Actual 1991**	Actual 1990
Taxes			
Corporation Capital	$ 107,100	**$ 114,028**	$ 97,138
Corporation Income	143,100	**65,848**	108,358
Fuel	206,000	**174,074**	173,101
Individual Income	896,700	**980,203**	898,555
Insurance	22,700	**22,239**	21,885
Mineral Acreage	5,700	**5,662**	5,639
Sales	530,300	**518,078**	502,304
Tobacco	103,000	**100,977**	102,497
Other	7,400	**7,102**	15,349
Total Taxes	$ 2,022,000	**$ 1,988,211**	$ 1,924,826
Transfers from the Government of Canada			
Canada Assistance Plan	$ 162,000	**$ 159,121**	$ 152,539
Equalization Payment	510,000	**663,398**	608,713
Established Programs Financing	398,900	**370,839**	415,733
Manpower Agreements	5,400	**5,468**	4,489
Statutory Subsidy	2,200	**2,181**	2,180
Other	31,700	**288,108**	47,330
Total Transfers from the Government of Canada	$ 1,110,200	**$ 1,489,115**	$ 1,230,984
Transfers from Crown Entities			
Saskatchewan Heritage Fund Dividends	$ 700,000	**$ 700,000**	$ 540,000
Saskatchewan Liquor Board Profits	190,000	**185,000**	135,000
Other	4,600	**29,063**	4,767
Total Transfers from Crown Entities	$ 894,600	**$ 914,063**	$ 679,767
Other Revenues			
Fines, Forfeits, and Penalties	$ 10,500	**$ 9,029**	$ 9,714
Interest, Premium, Discount, and Exchange	15,300	**32,706**	25,735
Lands, Forest, Game, Fur, and Fisheries Fees	11,700	**11,599**	12,690
Motor Vehicle Fees	83,800	**76,670**	79,227
Other Licences and Permits	13,400	**8,964**	9,435
Sales, Services, and Service Fees	45,100	**38,636**	39,463
Transfers from Other Governments	8,800	**8,312**	9,760
Other	19,800	**23,223**	18,889
Total Other Revenues	$ 208,400	**$ 209,139**	$ 204,913
Total Revenue	$ 4,235,200	**$ 4,600,528**	$ 4,040,490

(See Accompanying Notes)

Government of the Province of Saskatchewan
Consolidated Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1991

(In Thousands of Dollars)

Expenditure	Budget 1991	**Actual 1991**	Actual 1990
Agriculture and Food	$ 162,980	**$ 427,747**	$ 105,069
Community Services	92,099	**101,108**	92,797
Consumer and Commercial Affairs	5,128	**3,669**	5,179
Culture, Multiculturalism and Recreation	21,108	**15,740**	7,262
Economic Diversification and Investment Fund	31,389	**27,494**	25,604
Economic Diversification and Trade	27,123	**24,798**	17,855
Education	888,046	**897,135**	848,106
Energy and Mines	13,339	**13,069**	12,780
Environment and Public Safety	11,980	**12,733**	11,238
Executive Council	5,667	**6,071**	6,182
Family Foundation	1,289	**4,726**	142
Finance: Servicing the Public Debt	493,400	**474,530**	522,963
Other	189,603	**186,871**	187,898
Health	1,507,344	**1,530,905**	1,400,967
Highways and Transportation	232,633	**226,599**	239,794
Human Resources, Labour and Employment	13,435	**11,549**	56,728
Indian and Metis Affairs Secretariat	4,546	**4,370**	4,616
Justice	148,178	**153,351**	149,388
Legislation	14,195	**14,149**	14,126
New Careers Corporation	5,737	**5,737**	5,713
Northern Affairs Secretariat	560	**465**	355
Parks, Recreation and Culture	—	**—**	57,736
Parks and Renewable Resources	74,845	**88,096**	55,798
Provincial Auditor	3,050	**3,048**	3,144
Provincial Secretary	3,741	**2,524**	8,274
Public Participation	—	**—**	3,020
Public Service Commission	10,765	**9,864**	10,862
Rural Development	77,617	**78,107**	76,982
Saskatchewan Crop Insurance Corporation	43,325	**125,138**	18,940
Saskatchewan Gaming Commission	2,170	**2,170**	1,489
Saskatchewan Housing Corporation	65,033	**76,903**	112,317
Saskatchewan Municipal Board	867	**892**	821
Saskatchewan Property Management Corporation	4,282	**27,082**	7,063
Saskatchewan Research Council	5,736	**6,134**	7,505
Saskatchewan Water Corporation	10,838	**10,838**	29,590
Science and Technology	—	**—**	1,893
Seniors' Secretariat	57,300	**50,941**	9,835
Social Services	381,975	**367,416**	363,061
Department of Telephones	3,577	**3,422**	5,060
Trade and Investment	—	**—**	7,320
Women's Secretariat	540	**537**	300
Total Expenditure	$ 4,615,440	**$ 4,995,928**	$ 4,495,772
Deficit for the Year	$ 380,240	**$ 395,400**	$ 455,282

(See Accompanying Notes)

Government of the Province of Saskatchewan
Consolidated Fund
Statement of Changes in Financial Position

For the Year Ended March 31, 1991

Schedule		(In Thousands of Dollars) 1991	1990
	Cash Requirements		
	Operations		
	Expenditure	$ 4,995,928	$ 4,495,772
	Revenue	4,600,528	4,040,490
	Deficit for the Year	$ 395,400	$ 455,282
	Non-Cash items included in Deficit for the Year:		
	Amortization of foreign exchange gain	4,605	—
	Cash required for operations	$ 400,005	$ 455,282
	Loan, Investment and Deposits		
10	Disbursements	$ 2,462,701	$ 2,837,020
10	Receipts	2,429,938	2,185,661
	Cash used for loans, investments, and deposits	32,763	651,359
	Cash Requirements	$ 432,768	$ 1,106,641
	Financing		
	Proceeds from Debt	$ 3,424,563	$ 2,388,167
	Repayment of Debt	3,128,574	947,819
	Cash from financing	$ 295,989	$ 1,440,348
	Cash and Short-Term Investments		
	Beginning of Year	$ 332,528	$ (1,179)
	Cash Requirements	432,768	1,106,641
	Cash from Financing	295,989	1,440,348
	Cash and Short-Term Investments, End of Year	$ 195,749	$ 332,528

(See Accompanying Notes)

Government of the Province of Saskatchewan
Consolidated Fund
Notes to the Financial Statements

For the Year Ended March 31, 1991

1. Significant Accounting Policies

1a. Reporting Entity

These statements combine transactions of the Consolidated Fund and related sinking funds. The Consolidated Fund is the general fund which receives all revenues unless otherwise specified by law. Spending from the Consolidated Fund is appropriated by the Legislature.

These statements do not account for all financial affairs of the Saskatchewan Government. Other Government entities such as special purpose funds, pension funds, Crown corporations and other agencies, report separately in other financial statements. Only financial transactions to or from these entities are included in the Consolidated Fund. The net cash expenditures/recoveries for revolving fund operations are charged to expenditures and loans to third parties by revolving funds are reported as Loans – Other.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Consolidated Fund's financial transactions are recorded under four categories:

Revenue

Revenue includes taxes, transfers from the Government of Canada, transfers from Crown enterprises, and other revenues.

Expenditure

Expenditure includes payments for goods and services, transfers to other parties, grants, and interest. Capital asset purchases are recorded as expenditure when purchased.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed repayment terms and are interest bearing. Short-term loans to Crown entities are valued at par; all other loans are recorded at cost. Interest received on these loans offsets interest paid on money borrowed for the Crown entity or party. Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by appropriation, the loan will be written down directly to the accumulated deficit.

Other investments are carried at cost.

Financing

Debt is issued for the Consolidated Fund's purposes and for Crown entities. All debt is carried at face value. Foreign currencies have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. Discounts and premiums are recorded as expenditure in the year issued. For debt issued for Consolidated Fund operations, foreign exchange gains or losses are included in interest if realized. Unrealized foreign exchange gains and losses are amortized on a straight line basis over the remaining life of the debt issue. Debt acquired for investing in agricultural land is reimbursable from the sale of the land.

Certain debenture issues require payments into a sinking fund. The Consolidated Fund is reimbursed by Crown entities for all sinking fund payments made on debt incurred on their behalf. Sinking funds invest in Province of Saskatchewan debentures as well as securities issued or guaranteed by provincial governments, municipal governments, or the Government of Canada until required to retire debt. The sinking funds calculate earnings according to the following policies:

- Interest income is recorded on the accrual basis.
- Premium/discount on long-term investments is amortized by type of security on a constant yield basis.
- Gains/losses on the sale of long-term investments are recognized in the year transacted.
- Earnings are retained within the sinking funds and are credited directly to the Accumulated Deficit in respect of debt issued for Consolidated Fund purposes.

Interest on money borrowed for Crown entities is netted against interest reimbursed by the entities. As a result, the reported amount excludes the portion relating to borrowings for those entities. Total interest expense is $1,171,857,000 of which $718,613,000 is reimbursed from other Crown entities resulting in a net charge to the Consolidated Fund of $453,244,000. Discounts, premiums and commissions and recognized foreign exchange gains and losses were a net charge to the Consolidated Fund of $21,286,000.

Government of the Province of Saskatchewan
Consolidated Fund
Notes to the Financial Statements

2. Guaranteed Debt, Contingencies, and Pension Liabilities

(a) **Guaranteed Debt** — At year end, $1,239,836,000 in loans to other parties were guaranteed by the Minister of Finance. Payments on guarantees are treated as a Consolidated Fund expenditure. No payments were pending at year end.

Subsequent to March 31, 1991, the Minister of Finance entered into two agreements guaranteeing certain obligations of the HARO Financial Corporation; one for $50 million and the other to a maximum of $305 million.

(b) **Lawsuits** — The cost of lawsuits against the Government of Saskatchewan is paid by the Consolidated Fund. Up to $54 million may be paid and up to 300,000 acres of land claimed in the future, depending on the outcome of lawsuits in progress.

(c) **Crop Insurance Liability** — The Consolidated Fund pays deficiencies in the Crop Reinsurance Fund of Saskatchewan if they cannot be recovered from future insurance premiums. At year end, the deficiency was $177 million. Payments in the future will depend on future claims and premiums collected.

(d) **Pension Liabilities** — The Consolidated Fund pays liabilities of various pension plans where plan assets are insufficient to do so. Any unfunded liability is not recorded in the statements.

The Public Service Superannuation Plan is unfunded. Employee contributions are recorded as revenue of the Consolidated Fund; pension payments are recorded as expenditures of the Consolidated Fund.

The Public Employees Superannuation Plan, Teachers' Annuity Fund, and Teachers' Supplementary Allowances Fund have not incurred unfunded liabilities.

The amount of unfunded liability is shown below.

Name of Plan	Type of Plan	Date Liability Estimated	Unfunded Liability (In Thousands of Dollars)
Public Service Superannuation Plan	Formula	March, 1988	$ 776,830
Teachers' Superannuation Fund	Formula	June, 1989	1,572,000
MLA's Superannuation Fund	Formula	March, 1991	19,657
Judges of the Provincial Court Superannuation Fund	Formula	March, 1991	10,517
Saskatchewan Pension Plan	Formula & Annuity	June, 1990 & March, 1991	29,197
Other	Formula & Annuity	March, 1991	5,887
Total Unfunded Liability			$ 2,414,088

3. Related Party Transactions

The Consolidated Fund receives dividends from the Saskatchewan Heritage Fund. Payments are made upon the direction of the Minister of Finance.

Transfers from the Saskatchewan Liquor Board are determined by Treasury Board.

Approximately $129,341,000 of transactions between government departments and Saskatchewan Property Management Corporation (SPMC) were carried on during the year. These transactions occurred at amounts intended to recover SPMC's cost of providing service.

4. Comparative Information

Certain of the 1990 figures have been reclassified to conform with the current year presentation; however, with regard to the expenditures, the figures are reported on the same basis as the Estimates for the prior year.

Government of the Province of Saskatchewan
Consolidated Fund
Loans to Crown Entities

Schedule 1

As at March 31, 1991

(In Thousands of Dollars)

Short-Term Loans	**1991**	1990*
Crown Investments Corporation of Saskatchewan	**$ 47,282**	$ 252,905
Municipal Financing Corporation of Saskatchewan	**33,553**	40,610
Saskatchewan Crop Insurance Corporation	**26,533**	—
Saskatchewan Economic Development Corporation	**49,097**	70,972
Saskatchewan Government Printing Corporation	—	706
Saskatchewan Power Corporation	**164,352**	105,100
Saskatchewan Telecommunications	—	52,370
Saskatchewan Water Corporation	**102,560**	84,721
Total Short-Term Loans	**$ 423,377**	$ 607,384

Long-Term Loans	**Principal Outstanding**	**Sinking Fund Equity**		
Agricultural Credit Corporation of Saskatchewan	**$ 630,454**	**$ —**	**$ 630,454**	$ 669,008
Crown Investments Corporation of Saskatchewan	**2,466,925**	**5,810**	**2,461,115**	2,185,538
Municipal Financing Corporation of Saskatchewan	**82,489**	—	**82,489**	66,218
Saskatchewan Crop Insurance Corporation	**172,080**	—	**172,080**	576,782
Saskatchewan Economic Development Corporation	**70,566**	—	**70,566**	61,566
Saskatchewan Heritage Fund	**184,436**	—	**184,436**	184,436
Saskatchewan Housing Corporation	**317,304**	—	**317,304**	317,304
Saskatchewan Power Corporation	**1,604,761**	**264,676**	**1,340,085**	1,203,706
Saskatchewan Property Management Corporation	**693,620**	**776**	**692,844**	554,705
Saskatchewan Telecommunications	**843,305**	**139,749**	**703,556**	601,424
Saskatchewan Water Corporation	**21,687**	**1,831**	**19,856**	20,411
Total Long-Term Loans	**$ 7,087,627**	**$ 412,842**	**$ 6,674,785**	$ 6,441,098
Less: Provision for Loss			**$ 75,274**	$ 63,979
Total Loans to Crown Entities			**$ 7,022,888**	$ 6,984,503

* Amounts shown are net of sinking fund equity.

Government of the Province of Saskatchewan Consolidated Fund

Schedule 2

Loans – Other

As at March 31, 1991

(In Thousands of Dollars)

	1991		1990	
Community Services				
Agricultural Service Centres Agreement — Shareable		$ 3,074		$ 3,420
Loans to Municipalities Pursuant to Downtown Development Agreements		8,278		7,581
Winter Works Employment Program — Federal-Provincial		1,638		2,153
Economic Development and Tourism				
Economic Development Loans	$ 13,250		$ 13,220	
Less: Provision for Doubtful Accounts	1,447	11,803	1,045	12,175
Education				
Student Loan Program		107,277		88,072
Finance				
Bond Installment Purchase Plan		—		5,250
Treasury Advances		514		648
University of Saskatchewan	$ 2,208		$ 2,209	
Less: Equity in Sinking Fund	1,418	790	1,242	967
Saskatchewan Crop Insurance Corporation				
Advances to the Saskatchewan Crop Insurance Fund pursuant to The Crop Insurance Act		3,878		59,560
Saskatchewan Agricultural Returns Stabilization Fund				
Loans	$ 152,945		$ 154,356	
Less: Provision for Loss	152,945	—	154,356	—
Other		2,228		2,249
Total Loans — Other		$ 139,480		$ 182,075

Government of the Province of Saskatchewan Consolidated Fund

Schedule 3

Investments — Other

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	$ 4	$ 4
Paradise Hill Seed Cleaning Co-operative Limited	10	10
Total Investments — Other	$ 14	$ 14

Government of the Province of Saskatchewan
Consolidated Fund
Debt by Allocation

Schedule 4

As at March 31, 1991

(In Thousands of Dollars)

Reimbursable Debt	Promissory Notes	Treasury Bills	Debentures*	**Total 1991**	Total 1990
Crown Corporations					
Agricultural Credit Corporation of Saskatchewan	$ 20,611	$ —	$ 609,843	**$ 630,454**	$ 669,008
Crown Investments Corporation of Saskatchewan	47,282	—	2,466,925	**2,514,207**	2,447,949
Municipal Financing Corporation of Saskatchewan	33,553	—	82,489	**116,042**	106,828
Saskatchewan Crop Insurance Corporation	—	198,613	—	**198,613**	576,782
Saskatchewan Economic Development Corporation	49,097	—	70,566	**119,663**	132,538
Saskatchewan Government Printing Company	—	—	—	**—**	706
Saskatchewan Housing Corporation	—	—	317,304	**317,304**	317,304
Saskatchewan Power Corporation	164,352	—	1,604,761	**1,769,113**	1,603,299
Saskatchewan Property Management Corporation	27,605	91,015	575,000	**693,620**	554,705
Saskatchewan Telecommunications	—	—	843,305	**843,305**	798,146
Saskatchewan Water Corporation	—	102,560	21,687	**124,247**	106,408
Total Crown Corporations	$ 342,500	$ 392,188	$ 6,591,880	**$ 7,326,568**	$ 7,313,673
Other					
Federal/Municipal	$ —	$ —	$ 4,995	**$ 4,995**	$ 5,640
Investment in Agricultural Land	—	—	184,436	**184,436**	184,436
University of Saskatchewan	—	—	2,208	**2,208**	2,217
Total Other	$ —	$ —	$ 191,639	**$ 191,639**	$ 192,293
Total Reimbursable Debt	$ 342,500	$ 392,188	$ 6,783,519	**$ 7,518,207**	$ 7,505,966
Non-Reimbursable Debt					
Consolidated Fund — Operations	$ 150,000	$ 157,812	$ 4,624,404	**$ 4,932,216**	$ 4,690,071
Gross Debt	$ 492,500	$ 550,000	$ 11,407,923	**$ 12,450,423**	$ 12,196,037
Less: Equity in Sinking Funds (for the purpose of)**					
Crown Corporations	$ —	$ —	$ 412,842	**$ 412,842**	$ 442,436
Consolidated Fund Operations	—	—	15,298	**15,298**	11,537
Other — University of Saskatchewan	—	—	1,418	**1,418**	1,242
Total Equity in Sinking Funds	$ —	$ —	$ 429,558	**$ 429,558**	$ 455,215
Debt***	$ 492,500	$ 550,000	$ 10,978,365	**$ 12,020,865**	$ 11,740,822

1. Debt repayable in foreign currency has been restated in Canadian dollar equivalents.
2. Beginning in the 1989-90 fiscal year debt for the purpose of Saskatchewan Crop Insurance Corporation is included in Crown Corporation debt rather than for the purpose of Consolidated Fund — Operations.

* See Schedule 6 for information on Debentures by Source, and Detail of Public Debentures.

** See Schedule 7 for information on Sinking Funds.

*** See Schedule 8 for information on Debt by Maturity.

Government of the Province of Saskatchewan
Consolidated Fund
Funds Held on Behalf of Crown Entities and Others

Schedule 5

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Agricultural Development Fund	**$ 9,878**	$ 7,322
Energy and Mines Trust Account	**1,185**	—
Environmental Protection Fund	**4,377**	5,278
Fish and Wildlife Development Fund	**2,675**	—
Forest Renewal and Development Fund	**2,666**	—
Oil and Gas Environmental Fund	**1,635**	1,069
Public Employees' Dental Fund	**6,429**	—
Public Trustee's Trust Account	**2,028**	—
Queen's Bench Court Accounts	**9,066**	—
Saskatchewan Grain Car Corporation—Operating	**1,311**	—
Saskatchewan Heritage Fund	**453,538**	522,169
Saskatchewan Liquor Board	**70,000**	130,600
Student Aid Fund—General	**44,573**	—
Victim's Fund	**2,665**	558
Wetlands Conservation Corporation	**1,331**	—
Other	**9,719**	1,499
Conditional Receipts	**5,214**	5,758
Total Funds Held	**$ 628,290**	$ 674,253

Government of the Province of Saskatchewan
Consolidated Fund
Debentures Outstanding by Source

Schedule 6

As at March 31, 1991

	(In Thousands of Dollars)	
	1991	1990
Canada Pension Plan Debentures	**$ 1,686,077**	$ 1,638,627
Agricultural Service Centre Agreements	**4,393**	4,800
Municipal Development Loan Fund Debentures	**275**	416
Debentures Issued Under the Authority of the Federal-Provincial Employment Program	**328**	423
Public Issue Debentures*	**9,716,850**	7,198,572
Total Debentures	**$ 11,407,923**	$ 8,842,838

* See detail on Public Issue Debentures below.

Public Issue Debentures

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
April 9/86	April 9/91	variable	Annual	Can.	Consolidated Fund	113,927,728	113,927,728	....	....
(The original 7½% 15,000,000,000 Yen dual currency Yen/U.S. dollar forex linked notes in which the principal was due in U.S. dollars and the interest due in Yen has been converted by forward contract to U.S. dollars at an interest rate linked to LIBOR, and converted to Canadian dollars at an interest rate linked to Canadian treasury bills; Non Callable; Payable in Tokyo, London, Luxembourg, Brussels, New York)									
Feb. 2/88	May 1/91-98	10-10¼	Semiannual	Can.	SPMC Consolidated Fund	50,000,000 100,000,000	150,000,000	....	....
(The holder of these debentures due May 1, 1998 can elect to redeem them on May 1, 1991. Interest is payable at a rate of 10% to May 1, 1991 and 10¼% subsequently; Payable at any Canadian branch of the Royal Bank of Canada)									
July 1/61	July 1/91	5¾	Semiannual	Can.	CIC	2,450,000	2,450,000	3,505,869	....
(Callable in whole but not in part on any interest payment date on or after July 1, 1989; Payable at any Canadian branch of the Royal Bank of Canada)									
July 21/88	July 21/91	9⅞	Annual	Can.	CIC SPMC	125,000,000 25,000,000	150,000,000	....	....
(Non Callable; Payable in Regina, Paris, Brussels, Frankfurt/Main, Geneva, Luxembourg)									
July 24/86	July 24/91	6.34	Annual	Can.	CIC	166,556,500	166,556,500	....	....
(The original issue of $125,000,000 7½% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 6.34%; Non Callable; Payable in New York, Brussels, Frankfurt/Main, London, Luxembourg, Paris, Zurich)									
Jan. 28/88	July 21/91	7.71	Semiannual	Can.	CIC	63,528,000	63,528,000	....	....
(The original issue $50,000,000 9% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 7.71%; Non Callable; Payable in New York)									
Oct. 1/81	Oct. 1/91	16⅜	Semiannual	U.S.	SaskPower SaskTel	150,000,000* 59,600,000	209,600,000	....	....
(SaskTel's share of $50,000,000 16 3/8% U.S. debentures has been converted by forward contract to $59,600,000 Canadian with an effective interest rate of 8.92%; Non Callable; Payable in New York)									
Dec. 30/86	Dec. 30/91	9	Semiannual	Can.	CIC Consolidated Fund	65,000,000 85,000,000	150,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 1/85	March 1/92	11.26	Annual	Can.	MFC Consolidated Fund	26,710,000 106,840,000	133,550,000	....	....
(The original issue of $100,000,000 10¾% U.S. debentures has been converted by forward contract to Canadian dollars with an effective interest rate of 11.26%; Non Callable; Payable in New York, Brussels, Frankfurt/Main, London, Luxembourg, Paris, Zurich)									
June 30/82	June 30/92	15⅝	Annual	U.S.	SaskPower	46,452,384	46,452,384*	....	....
(The original issue of 100,000,000 6¼% Swiss Franc debentures has been converted to U.S. dollars; Non Callable; Payable in Zurich)									

Government of the Province of Saskatchewan
Consolidated Fund
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
July 25/85	July 25/92	7 7/8	Semiannual	Can.	Consolidated Fund	61,629,173	61,629,173	......	......
(The original issue of 15,000,000,000 Yen has been converted by forward contract to Canadian dollars; Non Callable; Payable in Tokyo)									
Aug. 25/82	Aug. 15/92	15	Annual	U.S.	CIC	66,560,000			
					SaskPower	100,000,000*	166,560,000	......	......
(CIC's share of $50,000,000 15% U.S. debentures has been converted by forward contract to $66,560,000 Canadian with an effective interest rate of 13.58%; Non Callable; Payable in New York)									
Dec. 1/89	Dec. 1/92	10 3/4	Annual	Can.	CIC	191,747,200	191,747,200	......	......
(The Minister of Finance has amended the interest rate for the year ending December 1, 1991 to 11 1/2%. These bonds are convertible to shares in Potash Corporation of Saskatchewan Inc., and are redeemable for the greater of par or market value on December 1, 1991; Payable at any financial institution in Saskatchewan)									
Feb. 25/88	Feb. 25/93	9 3/4	Semiannual	Can.	SPMC	50,000,000			
					ACS	50,000,000			
					CIC	100,000,000	200,000,000	......	......
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 24/88	March 24/93	9 1/4	Semiannual	Can.	CIC	100,000,000			
					Consolidated Fund	100,000,000	200,000,000	......	......
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 1/63	April 1/93	5 1/4	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	7,726,755	60,000
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
May 29/86	May 29/93	8.653	Annual	Can.	CIC	40,903,141			
					Consolidated Fund	40,903,142	81,806,283	......	......
(The original 6.4% 10,000,000,000 Yen loan has been converted by forward contract to Canadian dollars with an effective interest rate of 8.653%; Non Callable; Payable in Tokyo)									
Nov. 10/88	Nov. 10/93	10 1/4	Annual	Can.	Consolidated Fund	50,000,000			
					SPMC	50,000,000			
					CIC	150,000,000	250,000,000	......	......
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Nov. 10/88	Nov. 10/93	10.05	Semiannual	Can.	Consolidated Fund	50,000,000	50,000,000	......	......
(The original 5.70% 5,276,485,000 Yen loan has been converted by forward contract to Canadian dollars with an effective rate of 10.05%; Non Callable; Payable in Tokyo)									
Jan. 15/64	Jan. 15/94	5 1/2	Semiannual	Can.	CIC	3,769,000	3,769,000	4,897,000	65,957
(Callable in whole but not in part on any interest payment date on or after January 15, 1991; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 23/89	Feb. 23/94	10 1/2	Annual	Can.	Consolidated Fund	275,000,000			
					SPMC	25,000,000	300,000,000	......	......
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Feb. 27/91	April 15/94	10 1/2	Semiannual	Can.	Consolidated Fund	100,000,000			
					SPMC	25,000,000			
					ACS	50,000,000			
					CIC	75,000,000	250,000,000	......	......
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Nov. 21/89	Nov. 21/94	10	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	......	......
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 2/88	March 2/95	9 5/8	Semiannual	Can.	ACS	200,000,000	200,000,000	......	......
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Consolidated Fund
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
June 5/90	June 5/95	12¼	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 12/90	June 12/95	11.31	Semiannual	Can.	Consolidated Fund	33,960,039	33,960,039	....	....
(The original 7% 4,500,000,000 Yen loan has been swapped into Canadian dollars with an effective rate 11.31%; Non Callable; Payable in Tokyo)									
Oct. 1/65	Oct. 1/95	5½	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	5,242,560	60,000
(Callable in whole but not in part on or after October 1, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 1/90	Nov. 1/95	11.70	Semiannual	Can.	Consolidated Fund	11,664,000	11,664,000	....	....
(The original 9% $10,000,000 U.S. debentures have been swapped into $11,664,000 Canadian with an effective interest rate of 11.70%; Non Callable; Payable in New York)									
April 1/81	April 1/96	13⅜	Semiannual	Can.	SaskPower	18,364,000			
					SaskTel	73,955,500			
					CIC	55,591,500	147,911,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 16/86	April 16/96	9¾	Semiannual	Can.	CIC	35,000,000			
					Consolidated Fund	165,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 21/91	Feb. 21/96	10¾	Semiannual	Can.	Consolidated Fund	250,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Sept. 17/86	Sept. 17/96	9	Semiannual	Can.	Consolidated Fund	285,000,000	285,000,000	....	....
(The original issue of $200,000,000.00 was re-opened April 17, 1987 and an additional $85,000,000 was issued; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 11/86	Dec. 11/96	9	Semiannual	Can.	Consolidated Fund	106,326,000	106,326,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 8/87	April 8/97	10.906	Semiannual	Can.	Consolidated Fund	45,799,385	45,799,385	....	....
(The original issue of 5½% 5,000,000,000 Japanese Yen loan has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 10.906%; Non Callable; Payable in Tokyo)									
Oct. 22/90	Oct. 22/97	9.34	Semiannual	S.F.	Consolidated Fund	334,048,065	334,048,065*	....	....
(The original issue of 400,000,000 Deutsche Marks has been swapped into 334,048,065 Swiss Francs; the original Deutsche Mark floating rate coupon payments were swapped into Canadian dollar fixed rate payments with an effective interest rate of 9.34%; Non Callable; Payable in Frankfurt/Main, Zurich, London, Luxembourg)									
Nov. 27/87	Nov. 27/97	9.583	Annual	Can.	Consolidated Fund	75,175,979	75,175,979	....	....
(The original issue of 5¼% 100,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 9.583%; Non Callable; Payable in Zurich)									
Feb. 15/73	Feb. 15/98	7¾	Semiannual	Can.	SaskPower	25,000,000			
					SaskTel	5,000,000	30,000,000	22,357,933	450,000
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Feb. 17/88	Feb. 17/98	8.014	Annual	Can.	Consolidated Fund	111,692,874	111,692,874	....	....
(The original issue of 150,000,000 4¾% Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 8.014%; Non Callable; Payable in Zurich)									
Dec. 3/73	Dec. 3/98	8¼	Semiannual	Can.	SaskPower	15,000,000			
					SaskTel	15,000,000	30,000,000	14,718,494	300,000
(Callable in whole but not in part on any interest payment date on or after December 3, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Consolidated Fund
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
July 6/89	July 6/99	9⅛	Semiannual	Can.	Consolidated Fund SPMC CIC SaskPower	125,000,000 100,000,000 25,000,000 50,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 2/74	Dec. 2/99	10	Semiannual	Can.	SaskPower SaskTel	20,000,000 25,000,000	45,000,000	21,541,751	450,000
(Callable in whole but not in part on any interest payment date on or after December 2, 1994; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 2/80	June 2/00	11⅜	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	15,091,444	750,000
(Callable in whole but not in part on any interest payment date on or after June 2, 1997; Payable at any Canadian branch of The Royal Bank of Canada)									
July 12/90	July 12/00	11¼	Semiannual	Can.	Consolidated Fund Sedco SPMC	350,000,000 25,000,000 75,000,000	450,000,000	....	....
(The original issue of $250,000,000 was re-opened October 11, 1990 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Aug. 17/90	Aug. 17/00	8.98	Annual	S.F.	Consolidated Fund	200,000,000	200,000,000*	....	....
(The coupon payments on the 7% 200,000,000 Swiss Franc debentures have been swapped into Canadian dollars with an effect rate of 8.98%; Non Callable; Payable in Zurich)									
Nov. 3/75	Nov. 3/00	9⅛	Semiannual	Can.	SaskPower SaskTel	2,962,857 2,222,143	5,185,000	2,121,053	51,850
(Callable in whole but not in part on any interest payment date on or after November 3, 1995; Payable at any Canadian branch of The Royal Bank of Canada)									
Jan. 9/91	Jan. 9/01	11	Semiannual	Can.	CIC SPMC ACS	260,000,000 100,000,000 140,000,000	500,000,000	....	....
(The original issue of $300,000,000 was re-opened February 27, 1991 and an additional $200,000,000 issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/76	April 1/01	10¼	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	26,705,726	750,000
(Callable April 1, 1996 in whole or on any interest payment date thereafter; Payable at any Canadian branch of The Royal Bank of Canada)									
Mar. 28/91	June 1/01	10¾	Semiannual	Can.	CIC	100,000,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 28/91	June 1/01	8¾	Semiannual	Can.	CIC	100,000,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 1/77	Feb. 1/02	9	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	24,994,330	750,000
(Callable February 1, 1997 or on any interest payment date thereafter in whole but not in part; Payable at any Canadian branch of The Royal Bank of Canada)									
Dec. 1/82	Dec. 1/02	13	Semiannual	Can.	SaskTel SaskPower	75,000,000 75,000,000	150,000,000	19,993,149	1,500,000
(Callable in whole but not in part on any interest payment date on or after Dec. 1, 2000; Payable at any Canadian branch of The Royal Bank of Canada)									
March 30/83	March 30/03	12¼	Semiannual	Can.	SaskPower SaskTel CIC	127,066,000 25,000,000 222,934,000	375,000,000	42,442,041	3,750,000
(The original issue of $150,000,000 was re-opened December 21, 1983 — $125,000,000 and April 30, 1985 — $100,000,000; Callable in whole but not in part on any interest payment date on or after March 30, 2001; Payable at any Canadian branch of The Royal Bank of Canada)									
June 15/78	June 15/03	9⅛	Semiannual	Can.	SaskPower SaskTel	45,000,000 30,000,000	75,000,000	20,679,392	750,000
(Callable as a whole on June 15, 1998 or on any interest payment date thereafter; Payable at any Canadian branch of The Royal Bank of Canada)									

Government of the Province of Saskatchewan
Consolidated Fund
Public Issue Debentures

Schedule 6

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1990-91*
May 15/79	May 15/04	10	Semiannual	Can.	SaskPower .... SaskTel	60,000,000 40,000,000	100,000,000	23,825,057	1,000,000
(Callable in whole but not in part on May 15, 1999 or on any interest payment date thereafter; Payable at any Canadian Branch of The Royal Bank of Canada)									
Dec. 30/86	Dec. 30/04	9¾	Semiannual	Can.	SaskPower .... CIC	89,300,000 10,700,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 15/76	Nov. 15/06	8.70	Semiannual	U.S.	SaskPower .... SaskTel	74,565,000 49,710,000	124,275,000*	42,352,797	1,242,750
(Callable November 15, 1991 in whole or in part by lot thereafter; Payable in New York)									
May 15/77	May 15/07	8¾	Semiannual	U.S.	SaskPower .... SaskTel	69,211,800 46,141,200	115,353,000*	25,861,276	1,153,530
(Callable in whole or in part on May 14, 1992 or on subsequent dates; Payable in New York)									
March 2/83	March 1/08	9	Annual	Can.	SaskPower	50,000,000	50,000,000	....	....
(Non Callable; Payable in London and Toronto)									
April 15/78	April 15/08	9¼	Semiannual	U.S.	SaskPower .... SaskTel	68,979,000 45,986,000	114,965,000*	20,095,190	1,149,650
(Callable in whole or in part on April 15, 1993 or on subsequent dates; Payable in New York)									
Jan. 18/90	Jan. 18/10	10	Semiannual	Can.	Consolidated Fund .... SPMC	225,000,000 75,000,000	300,000,000	3,104,492	3,000,000
(Non Callable; Payable at any Canadian branch of the Royal bank of Canada)									
Mar. 14/91	April 10/14	10¼	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(These debentures were issued with warrants giving the investors the right to purchase additional bonds at any time until April 10, 1992; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/65	Dec. 1/15	5⅞	Semiannual	Can.	Consolidated Fund	2,140,056	2,140,056	....	....
(Payable in blended semi-annual payments of principal and interest totalling $76,399.60. Prepayable in whole or in part any time prior to December 1, 2015, without penalty; Payable in Ottawa)									
Dec. 20/90	Dec. 15/20	9⅝	Semiannual	U.S.	Consolidated Fund .... SaskPower ... SaskTel	100,000,000 100,000,000 100,000,000	300,000,000*	....	....
(Non Callable; Payable in New York)									
Feb. 26/91	Feb. 15/21	9⅛	Semiannual	U.S.	Consolidated Fund	200,000,000	200,000,000*	....	....
(Non Callable; Payable in New York)									
							$ 9,643,071,666	$ 347,256,309	$ 17,233,737
*Adjustment to reflect conversion of debentures quoted in foreign currencies to Canadian dollars using the exchange rate in effect at March 31, 1991 (U.S. $1.1587; Swiss Franc .7961)							73,778,502		
Total							$ 9,716,850,168	$ 347,256,309	$ 17,233,737

Government of the Province of Saskatchewan
Consolidated Fund
Summary of Sinking Funds

Schedule 7

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	1991				1990
	Consolidated Fund Share	**Crown Entities' Share**	**Other Enterprises' Share**	**Total**	Total
Balance, Beginning of Year	**$ 11,537**	**$ 442,436**	**$ 1,242**	**$ 455,215**	$ 430,610
Contributions Made During the Year	**2,370**	**17,818**	**34**	**20,222**	17,941
Earnings in the Year	**1,391**	**45,832**	**142**	**47,365**	50,882
	$ 15,298	**$ 506,086**	**$ 1,418**	**$ 522,802**	$ 499,433
Deduct: Funds Applied on Redemption	**—**	**93,244**	**—**	**93,244**	44,218
Balance, End of Year	**$ 15,298**	**$ 412,842**	**$ 1,418**	**$ 429,558**	$ 455,215

Government of the Province of Saskatchewan
Consolidated Fund
Debt by Maturity

Schedule 8

As at March 31, 1991

(In Thousands of Dollars)

	1991					1990
Year of Maturity	**Canadian Dollar Debt**	**Foreign Debt (Canadian Dollars)**	**Gross (Canadian Dollars)**	**Sinking Fund**	**Total (Canadian Dollars)**	Total* (Canadian Dollars)
1990-91	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	$ 3,983,314
1991-92	**1,924,960**	**173,805**	**2,098,765**	**40,421**	**2,058,344**	1,172,261
1992-93	**863,238**	**169,694**	**1,032,932**	**31,651**	**1,001,281**	1,006,729
1993-94	**787,791**	**—**	**787,791**	**23,835**	**763,956**	716,799
1994-95	**805,622**	**—**	**805,622**	**—**	**805,622**	555,622
1995-96	**662,619**	**—**	**662,619**	**6,661**	**655,958**	—
1-5 years	**$ 5,044,230**	**$ 343,499**	**$ 5,387,729**	**$ 102,568**	**$ 5,285,161**	$ 7,434,725
6-10 years	**$ 2,790,936**	**$ 425,156**	**$ 3,216,092**	**$ 76,072**	**$ 3,140,020**	$ 1,667,849
11-15 years	**1,697,038**	**—**	**1,697,038**	**158,640**	**1,538,398**	1,317,905
16-20 years	**858,680**	**410,867**	**1,269,547**	**92,278**	**1,177,269**	1,319,562
21-25 years	**300,667**	**—**	**300,667**	**—**	**300,667**	634
26-30 years	**—**	**579,350**	**579,350**	**—**	**579,350**	147
	$ 10,691,551	**$ 1,758,872**	**$ 12,450,423**	**$ 429,558**	**$ 12,020,865**	$ 11,740,822

The debentures in U.S. dollars have been converted to Canadian dollars at the exchange rate in effect at March 31, 1991 (1.1587) and March 31, 1990 (1.1702).

* Amounts shown are net of sinking fund equity.

Government of the Province of Saskatchewan
Consolidated Fund
Guaranteed Debt

Schedule 9

As at March 31, 1991

(In Thousands of Dollars)

	1991	1990
Crown Corporations		
The Municipal Financing Corporation Act		
Guaranteed Debentures	**$ 33,000**	$ 42,000
CIC Mineral Interest Corporation (formerly Potash Corporation of Saskatchewan)		
Royal Trust, London Life Lease	**27,594**	29,616
T.D., Mutual Life, London Life Lease	**36,535**	38,718
Royal Trust Lease	**24,459**	25,150
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**25,382**	26,232
Manalta Coal*	**40,200**	41,132
Marubeni Corporation	**—**	2,300
Saskatchewan Power Savings Bonds		
Series I	**20**	34
Series II	**30**	133
Series III	**27**	133
Series IV	**102**	15,361
Series V	**29,372**	70,183
Series V-E	**96,540**	96,661
Series VI	**113,408**	—
The Saskatchewan Development Fund Act		
Guaranteed Investments	**3,282**	3,387
The Saskatchewan Telecommunications Act		
Credit Telebonds	**33,941**	35,352
Interest Telebonds	**61,775**	63,604
	$ 525,667	$ 489,996
Other		
The Agricultural Societies Act		
Loans to Exhibition Associations	**$ 526**	$ 556
The Community Bond Act	**1,050**	—
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	**553**	665
The Farmers' Counselling and Assistance Act	**32,338**	39,794
The Breeder Associations Loan Guarantee Program	**1,019**	—
The Feeder Associations Loan Guarantee Program	**17,725**	15,400
The Government Organizations Act	**652**	552
The Department of Highways and Transportation Act	**605**	218
The Housing and Special Care Homes Act		
Senior Citizens Housing	**1,026**	1,111
The Industry and Commerce Development Act		
Loans to Small Business	**1,346**	1,229
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**338,420**	339,512
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**51,249**	51,249
Saferco Products Inc.	**267,660**	—
The Saskatchewan Oil and Gas Corporation Act		
Saskatchewan Oil Bonds	**—**	15,000
	$ 714,169	$ 465,286
Total Guaranteed Debt	**$ 1,239,836**	$ 955,282

* The amount is net of $4,800,455 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($3,868,255 — 1990)

Note: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

For more information on Guaranteed Debt, Contingencies and Pension Liabilities, see Note 2.

Government of the Province of Saskatchewan
Consolidated Fund
Loan, Investment, and Deposit Activity

Schedule 10

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	1991		1990	
Loans	**Disbursements**	**Receipts**	Disbursements	Receipts
Agricultural Credit Corporation of Saskatchewan	**$ 190,000**	**$ 228,554**	$ 55,065	$ 158,400
Agricultural Development Corporation of Saskatchewan	**—**	**—**	—	3,200
Crown Investments Corporation of Saskatchewan	**558,191**	**484,742**	1,127,963	304,392
Municipal Financing Corporation of Saskatchewan	**16,271**	**7,057**	39,508	33,304
Saskatchewan Crop Insurance Corporation	**26,533**	**404,702**	150,000	—
Saskatchewan Economic Development Corporation	**25,000**	**37,875**	29,896	—
Saskatchewan Government Printing Company	**—**	**151**	—	984
Saskatchewan Power Corporation	**175,152**	**3,452**	158,459	798,837
Saskatchewan Property Management Corporation	**200,000**	**61,084**	175,000	5,431
Saskatchewan Telecommunications	**115,900**	**69,080**	52,370	7,100
Saskatchewan Water Corporation	**17,839**	**—**	60,421	350
Other	**55,782**	**99,544**	155,850	26,061
Total Loan Disbursements and Receipts	**$ 1,380,668**	**$ 1,396,241**	$ 2,004,532	$ 1,338,059
Deposits				
Crown Entities and Others	**$ 1,061,811**	**$ 1,015,845**	$ 814,665	$ 829,899
Sinking Fund	**20,222**	**17,852**	17,823	17,703
Total Deposit Disbursements and Receipts	**$ 1,082,033**	**$ 1,033,697**	$ 832,488	$ 847,602
Total Disbursements and Receipts	**$ 2,462,701**	**$ 2,429,938**	$ 2,837,020	$ 2,185,661
Total Excess of Disbursements over Receipts	**$ 32,763**		$ 651,359	

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Saskatchewan Heritage Fund as at March 31, 1991 and the statements of equity, revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by mangement, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

As described in Note 1a, these financial statements are prepared to account for only the financial transactions of the Saskatchewan Heritage Fund. Accordingly, these financial statements are not the primary financial statements of the Government of Saskatchewan because they do not account for all of the financial affairs and resources for which the Government is responsible. In my view, the primary financial statements are the "Government of the Province of Saskatchewan Combined Funds" financial statements.

W.K. Strelioff

Regina, Saskatchewan,
July 17, 1991.

W. K. Strelioff, C.A.,
Provincial Auditor.

Saskatchewan Heritage Fund
Statement of Financial Position

As At March 31, 1991

(In Thousands of Dollars)

Schedule		Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1991	Total 1990
	Assets							
	Cash and Short-Term Investments	$ —	$ 64,978	$ 10,932	$ —	$ 51,854	$ 127,764	$ 116,689
	Due from the Consolidated Fund	569,835	(184,837)	—	43,605	24,935	453,538	522,169
1	Loans to Crown Entities	35,884	872	—	—	—	36,756	39,138
	Loans and Sales Agreements	—	—	—	4,487	—	4,487	4,833
	Investment in Crown Investments Corporation of Saskatchewan	780,637	276,620	—	—	—	1,057,257	960,757
	Investment in Agricultural Land and Improvements	—	—	—	136,344	—	136,344	138,075
2	Investments — Other	—	—	—	—	1,060	1,060	2,778
	Total Assets	$ 1,386,356	$ 157,633	$ 10,932	$ 184,436	$ 77,849	$ 1,817,206	$ 1,784,439

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1991	Total 1990
Liabilities and Equity							
Loan from the Consolidated Fund	$ —	$ —	$ —	$ 184,436	$ —	$ 184,436	$ 184,436
Equity	1,386,356	157,633	10,932	—	77,849	1,632,770	1,600,003
Total Liabilities and Equity	$ 1,386,356	$ 157,633	$ 10,932	$ 184,436	$ 77,849	$ 1,817,206	$ 1,784,439

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Equity

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1991	Total 1990
Unallocated Equity, Beginning of Year	**$ 1,368,802**	**$ 92,680**	**$ —**	**$ —**	**$ 71,468**	**$ 1,532,950**	$ 1,464,736
Surplus for the Year	**19,387**	**7,582**	**1,250**	**370**	**6,381**	**34,970**	77,554
Loss on Sale of Land	**—**	**—**	**—**	**(370)**	**—**	**(370)**	(232)
Loan Valuation Adjustments	**(1,833)**	**—**	**—**	**—**	**—**	**(1,833)**	(1,992)
Transfer to Reserves	**—**	**(7,607)**	**(1,250)**	**—**	**—**	**(8,857)**	(7,116)
Unallocated Equity, End of Year	**$ 1,386,356**	**$ 92,655**	**$ —**	**$ —**	**$ 77,849**	**$ 1,556,860**	$ 1,532,950
Reserves, Beginning of Year	**$ —**	**$ 57,371**	**$ 9,682**	**$ —**	**$ —**	**$ 67,053**	$ 59,937
Transfers to Reserves	**—**	**7,607**	**1,250**	**—**	**—**	**8,857**	7,116
Reserves, End of Year	**$ —**	**$ 64,978**	**$ 10,932**	**$ —**	**$ —**	**$ 75,910**	$ 67,053
Total Equity, End of Year	**$ 1,386,356**	**$ 157,633**	**$ 10,932**	**$ —**	**$ 77,849**	**$ 1,632,770**	$ 1,600,003

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1991

(In Thousands of Dollars)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Actual 1991	Budget 1991	Actual 1990
Revenue								
Non-Renewable Resources								
Coal	$ 12,284	$ —	$ —	$ —	$ —	$ 12,284	$ 14,700	$ 13,931
Natural Gas	49,591	—	—	—	—	49,591	48,900	34,587
Oil	283,036	—	—	—	—	283,036	242,000	254,251
Potash	49,940	—	—	—	—	49,940	66,100	31,335
Uranium	19,262	—	—	—	—	19,262	20,900	15,532
Other	2,462	—	—	—	—	2,462	3,100	2,378
Total Non-Renewable Resources	$ 416,575	$ —	$ —	$ —	$ —	$ 416,575	$ 395,700	$ 352,014
Transfers from Crown Entities								
Crown Investments Corporation of Saskatchewan	$ 310,000	$ —	$ —	$ —	$ —	$ 310,000	$ 310,000	$ 275,000
Total Transfers from Crown Entities	$ 310,000	$ —	$ —	$ —	$ —	$ 310,000	$ 310,000	$ 275,000
Other Revenue								
Agricultural Lands Revenue								
Land Sales	$ —	$ —	$ —	$ 2,938	$ —	$ 2,938	$ 9,400	$ 4,964
Lease Revenue	—	—	—	11,483	—	11,483	15,400	11,564
Interest and Other	—	—	—	1,343	—	1,343	—	1,398
Interest	—	7,607	1,250	57	6,381	15,295	12,500	12,997
Other	—	—	—	—	—	—	—	5
Total Other Revenue	$ —	$ 7,607	$ 1,250	$ 15,821	$ 6,381	$ 31,059	$ 37,300	$ 30,928
Total Revenue Before Inter-Divisional Transfers	$ 726,575	$ 7,607	$ 1,250	$ 15,821	$ 6,381	$ 757,634	$ 743,000	$ 657,942
Inter-Divisional Transfers	(6,415)	—	—	6,415	—	—	—	—
Total Revenue	$ 720,160	$ 7,607	$ 1,250	$ 22,236	$ 6,381	$ 757,634	$ 743,000	$ 657,942

(See Accompanying Notes)

(In Thousands of Dollars)

Expenditure						**Actual 1991**	Budget 1991	Actual 1990
Dividend to Consolidated Fund	**$ 700,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 700,000**	$ 700,000	$ 540,000
Compensation Payments for Oil Rights Acquired by the Crown	**663**	**—**	**—**	**—**	**—**	**663**	800	2,797
Interest on Refunds of Taxes	**—**	**—**	**—**	**—**	**—**	**—**	10	228
Payments for Projects Pursuant to the Canada-Saskatchewan Heavy Oil and Fossil Fuel Research, Development and Demonstration Agreement	**—**	**—**	**—**	**—**	**—**	**—**	—	400
Payments of Interest Rebates	**—**	**—**	**—**	**7,732**	**—**	**7,732**	10,230	10,559
Payments (to the Farm Purchase Program Fund) to Cover Deficiency of Land Bank Lease Fees in Meeting the Interest Costs Owing on Transferred Land Bank Land	**—**	**—**	**—**	**13,302**	**—**	**13,302**	14,050	12,323
Payments under Trust Certificates	**110**	**—**	**—**	**—**	**—**	**110**	140	104
Research Grants	**—**	**25**	**—**	**—**	**—**	**25**	25	35
Administrative Expenses of the Canada-Saskatchewan Agreements, and Other Energy Programs	**—**	**—**	**—**	**—**	**—**	**—**	—	5
Grants for Agricultural Lessees' Share of Compensation and Rental Payments for Easements and Surface Leases	**—**	**—**	**—**	**832**	**—**	**832**	650	633
Refunds Pursuant to the Farmers' Oil Royalty Refund Act	**—**	**—**	**—**	**—**	**—**	**—**	—	13,304
Total Expenditure	**$ 700,773**	**$ 25**	**$ —**	**$ 21,866**	**$ —**	**$ 722,664**	$ 725,905	$ 580,388
Surplus for the Year	**$ 19,387**	**$ 7,582**	**$ 1,250**	**$ 370**	**$ 6,381**	**$ 34,970**	$ 17,095	$ 77,554

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Changes in Financial Position

For the Year ended March 31, 1991

(In Thousands of Dollars)

Schedule		Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1991	Total 1990
	Cash Requirements							
	Operations							
	Revenue	$ 720,160	$ 7,607	$ 1,250	$ 22,236	$ 6,381	$ 757,634	$ 657,942
	Expenditure	700,773	25	—	21,866	—	722,664	580,388
	Cash from Operations	$ 19,387	$ 7,582	$ 1,250	$ 370	$ 6,381	$ 34,970	$ 77,554
	Loan, Investment and Deposits							
3	Receipts	$ —	$ 549	$ —	$ 1,761	$ 1,718	$ 4,028	$ 101,899
3	Disbursements	—	96,500	—	54	—	96,554	53,901
	Cash from (used for) Loans, Investments, and Deposits	$ —	$ (95,951)	$ —	$ 1,707	$ 1,718	$ (92,526)	$ 47,998
	Cash Increase (Requirement)	$ 19,387	$ (88,369)	$ 1,250	$ 2,077	$ 8,099	$ (57,556)	$ 125,552
	Cash, Short-Term Investments and Due from the Consolidated Fund							
	Beginning of Year	$ 550,448	$ (31,490)	$ 9,682	$ 41,528	$ 68,690	$ 638,858	$ 513,306
	Cash Increase (Requirement)	19,387	(88,369)	1,250	2,077	8,099	(57,556)	125,552
	Cash, Short-Term Investments and Due from the Consolidated Fund, End of Year	$ 569,835	$ (119,859)	$ 10,932	$ 43,605	$ 76,789	$ 581,302	$ 638,858

(See Accompanying Notes)

Saskatchewan Heritage Fund Notes to the Financial Statements

For the Year Ended March 31, 1991

1. Significant Accounting Policies

1a. Reporting Entity

The Saskatchewan Heritage Fund is a special purpose fund which receives all non-renewable resource revenues and other revenues specified by legislation. Spending from the fund is appropriated by the Legislature.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Fund's financial transactions are recorded under four categories:

Revenue

Revenue includes taxes and royalties from non-renewable resources, transfers from Crown Entities, agricultural lands revenue, and returns on investment.

Expenditure

Expenditure includes payments for goods and services, grants, and dividends paid to the Consolidated Fund.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed terms of repayment. Loans to Crown entities are non-interest bearing.

Equity investments in Crown entities have no fixed repayment terms and are non-interest bearing. They are carried at cost. Transfers from Crown entities in respect of equity investments are recorded as revenue when received.

Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan to, or investment in, that entity will be written down directly to Equity.

Agricultural Land and Improvements are assets held for resale. When sales are made, recovery of the cost of land is recorded as recovery of the investment and gains are recorded as revenue. For sales made under long-term sales agreements, recovery of cost of land is recorded as a loan receivable and gains are recorded as revenue when collected. Losses are charged directly to Equity.

Other Investments are carried at cost.

Debt

This long-term, interest bearing loan from the Consolidated Fund was previously due from the Saskatchewan Land Bank Commission. The Farm Purchase Program Fund receives lease revenues from land formerly owned by the Saskatchewan Land Bank Commission and pays interest to the Consolidated Fund based on these lease revenues. To cover the deficiency of the lease fees in meeting the interest costs, an amount appropriated in the Saskatchewan Heritage Fund is paid to the Farm Purchase Program Fund.

2. Additional Information

2a. Equity

Equity of the Fund consists of two components: unallocated equity and reserve accounts. The reserve accounts were established pursuant to Treasury Board Directive as authorized by section 14 of *The Heritage Fund (Saskatchewan) Act*.

An Energy Security Reserve was created for funding development of energy resources. An Environmental Protection Reserve was created to provide contingency funding to mitigate unforeseen environmental problems related to uranium milling.

2b. Fund Dividend to the Consolidated Fund

An annual appropriation in the Saskatchewan Heritage Fund provides for fund dividends to the Consolidated Fund. Payments are made upon the direction of the Minister of Finance.

2c. Comparative Information

Certain of the 1990 figures have been reclassified to conform with the current year presentation; however, with regard to the expenditures, the figures are reported on the same basis as the Estimates for the prior year.

Saskatchewan Heritage Fund Loans to Crown Entities

Schedule 1

As at March 31, 1991

	(In Thousands of Dollars)	
	1991	1990
Resources Division		
Saskatchewan Grain Car Corporation	**$ 37,717**	$ 39,550
Less: Write-down	**1,833**	1,833
	$ 35,884	$ 37,717
Energy Security Division		
Saskatchewan Power Corporation	**$ 948**	$ 1,497
Provision for Loss	**76**	76
	$ 872	$ 1,421
Total Loans to Crown Entities	**$ 36,756**	$ 39,138

Saskatchewan Heritage Fund Other Investments

Schedule 2

As at March 31, 1991

	(In Thousands of Dollars)	
	1991	1990
Research and Development Division		
Federal Government Bonds	**$ —**	$ 1,037
Provincial Government Bonds	**934**	1,526
Saskatchewan Municipal Bonds	**126**	215
Total Other Investments	**$ 1,060**	$ 2,778

The market value of Long-Term Investments in bonds at March 31, 1991 is $1,034,809 (March 31, 1990, $2,681,662).

Saskatchewan Heritage Fund
Loan, Investment and Deposit Activity

For the Year Ended March 31, 1991

Schedule 3

(In Thousands of Dollars)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1991	Total 1990
Receipts							
Loans							
Agricultural Credit Corporation of Saskatchewan	$ —	$ —	$ —	$ —	$ —	$ —	$ 50,600
Saskatchewan Property Management Corporation	—	—	—	—	—	—	47,100
Saskatchewan Power Corporation	—	549	—	—	—	549	665
Loans and Sales Agreements	—	—	—	419	—	419	548
Investments							
Agricultural Lands and Improvements	—	—	—	1,342	—	1,342	2,841
Other	—	—	—	—	1,718	1,718	145
Total Receipts	$ —	$ 549	$ —	$ 1,761	$ 1,718	$ 4,028	$ 101,899
Disbursements							
Investments							
Agricultural Land and Improvements	$ —	$ —	$ —	$ 54	$ —	$ 54	$ 188
Crown Investments Corporation of Saskatchewan	—	96,500	—	—	—	96,500	53,713
Total Disbursements	$ —	$ 96,500	$ —	$ 54	$ —	$ 96,554	$ 53,901
Excess of Receipts Over Disbursements (Disbursements over Receipts)	$ —	$ (95,951)	$ —	$ 1,707	$ 1,718	$ (92,526)	$ 47,998

(See Accompanying Notes)

Summary of Superannuation, Trust, and Special Purpose Funds

Summary of Superannuation, Trust, and Special Purpose Fund Balances

March 31, 1991

($ Thousands)

Assets	**1991**	1990
Cash	**$ 40,967,745**	$ 46,050,479
Investments	**2,030,265,045**	1,797,735,417
Accounts Receivable	**74,360,961**	55,180,653
Other Assets	**18,530,746**	23,799,225
Total Assets	**$ 2,164,124,497**	$ 1,922,765,774

Liabilities and Fund Balances		
Liabilities	**$ 174,453,645**	$ 38,098,650
Superannuation Funds Held in Trust	**1,921,520,463**	1,738,092,629
Other Trust Funds	**153,381,521**	121,838,044
Other Special Purpose Funds	**(85,231,132)**	24,736,451
Total Liabilities and Fund Balances	**$ 2,164,124,497**	$ 1,922,765,774

Summary of Individual Superannuation, Trust and Special Purpose Funds

At March 31, 1991

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Superannuation Funds							
Education							
The Teachers' Superannuation Commission (3):							
Teachers' Annuity Plan	$ 104,676	$ 145,787,525	$ 5,860,719	$ —	$ 151,752,920	$ 6,978,116	$ 144,774,804
Teachers' Superannuation Plan	64,461	745,889,295	21,719,134	—	767,672,890	620,713	767,052,177
Voluntary Contributions Fund	26,231	1,429,457	57,232	—	1,512,920	195	1,512,725
Public Employees Benefits Agency							
Anti-Tuberculosis League Employees Superannuation Fund (1)	4,135	4,383,422	67,527	—	4,455,084	6,322	4,448,762
Judges of the Provincial Court Superannuation Fund (1)	92,987	3,260,045	55,210	—	3,408,242	5,741	3,402,501
Liquor Board Superannuation Fund (1)(2)	21,414	10,772,001	240,231	—	11,033,646	47,127	10,986,519
Members of the Legislative Assembly Superannuation Fund (1)	39,922	7,021,800	198,670	—	7,260,392	9,264	7,251,128
Public Employees (Government Contributory) Superannuation Fund (1)	(3,859,066)	668,448,219	18,990,065	—	683,579,218	2,213,593	681,365,625
Public Employees (Government Contributory) Annuity Fund	104,241	13,739,081	417,606	—	14,260,928	16,325,620	(2,064,692)
Saskatchewan Transportation Company Employees Superannuation Fund (1)	6,592	16,737,098	306,149	—	17,049,839	7,726	17,042,113
Workmen's Compensation Board Superannuation Fund (2)	30,821	13,270,571	190,052	—	13,491,444	36,490	13,454,954
Rural Development							
Municipal Employees Superannuation Fund (2)	756,046	286,738,337	5,507,282	—	293,001,665	20,707,818	272,293,847
	$ (2,607,540)	$ 1,917,476,851	$ 53,609,877	$ —	$ 1,968,479,188	$ 46,958,725	$ 1,921,520,463
Trust Funds							
Agriculture							
Cattle Marketing Deductions Fund	$ 974,588	$ —	$ 295,439	$ —	$ 1,270,027	$ 14,449	$ 1,255,578
Horned Cattle Trust Fund	608,589	—	69,400	400,553	1,078,542	74,527	1,004,015
Community Services							
Northern Revenue Sharing Trust Account	11,558,147	—	1,351,408	8,550,320	21,459,875	2,522,873	18,937,002
Consumer and Commercial Affairs							
Agricultural Implements Compensation Fund (1)	103,895	—	329	—	104,224	—	104,224
Education							
School for the Deaf — Miscellaneous Trust Fund	1,159	9,504	—	—	10,663	—	10,663
School for the Deaf — Student Trust Fund	8,604	—	—	—	8,604	—	8,604

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Finance							
Province of Saskatchewan Trust	80,395	—	—	—	80,395	—	80,395
Public Employees Dental Fund (2)	6,067,068	—	738,124	—	6,805,192	591,926	6,213,266
Public Employees Disability Income Fund (3)	46,004	21,134,393	474,153	—	21,654,550	282,656	21,371,894
Public Employees Group Life Insurance Fund (3)	—	10,532,547	869,758	—	11,402,305	1,052,272	10,350,033
Canada Savings Bond Account	—	300	—	—	300	—	300
Mortgage Protection Plan Account	—	21,614	—	—	21,614	21,614	—
Health							
The Psychiatric Centre, Weyburn:							
Grants and Donations Trust Fund	1,465	—	—	—	1,465	—	1,465
Patients Trust Account	2,285	—	—	—	2,285	300	1,985
The Saskatchewan Hospital, North Battleford:							
Patients Trust Account	109,150	—	46	—	109,196	—	109,196
Grants and Donations	70,374	—	—	—	70,374	—	70,374
Justice							
Chief Surveyor's Land Titles Trust Account	10,913	—	8,931	—	19,844	—	19,844
Danielson Park Inmates Trust	5,336	—	—	—	5,336	—	5,336
Judicial Centre Operations Accounts	248,517	—	996	—	249,513	—	249,513
Land Registrar's Operations Account	673,202	—	281,680	—	954,882	—	954,882
Provincial Mediation Board Trust Account	229,696	—	—	—	229,696	—	229,696
Provincial Court Operations Account	294,126	—	1,726	—	295,852	—	295,852
Surface Rights Arbitration Board Trust Account	104,833	—	2,306	—	107,139	—	107,139
Local Registrar's Operations Account	58,071	—	607	—	58,678	—	58,678
Meadow Lake Camp:							
Inmates Trust Account	(171)	—	2,684	—	2,513	—	2,513
North Battleford Community Training Residence:							
Joint Trust Account	48,439	—	407	—	48,846	407	48,439
North Battleford Correctional Centre:							
Inmates Trust Account	2,416	—	2,348	—	4,764	3,228	1,536
Director's Suspense Account	4,816	—	51	—	4,867	4,499	368
Northern Corrections Branch, Besnard Lake:							
Inmates Trust Account	6,084	—	3,997	—	10,081	1,118	8,963
Northern Corrections Branch, Buffalo Narrows:							
Inmates Trust Account	434	—	2,421	—	2,855	1,325	1,530
Pine Grove Correctional Centre, Prince Albert:							
Inmates Collective Benefit Fund	1,020	—	—	—	1,020	—	1,020
Inmates Trust Account	5,522	—	—	—	5,522	—	5,522
Prince Albert Community Training Residence:							
Joint Trust Account	7,761	—	(271)	—	7,490	—	7,490

Province of Saskatchewan Court Accounts	8,944,559	—	—	—	8,944,559	—	8,944,559
Provincial Correctional Centre, Prince Albert:							
Inmates Collective Benefit Fund	2,024	—	45	3,113	5,182	108	5,074
Inmates Trust Account	6,766	—	19,562	—	26,328	—	26,328
Director's Suspense Account	66	—	—	—	66	66	—
Provincial Correctional Centre, Regina:							
Inmates Collective Benefit Fund	2,282	—	—	—	2,282	—	2,282
Inmates Trust Account	18,041	—	29,138	—	47,179	—	47,179
Director's Suspense Account	2,468	—	310	—	2,778	2,028	750
Provincial Correctional Centre, Saskatoon:							
Inmates Collective Benefit Fund	6,937	—	—	—	6,937	—	6,937
Inmates Trust Account	12,434	—	26,215	—	38,649	13,934	24,715
Public Trustee:							
Trust Account	1,496,989	80,596,535	1,850,167	—	83,943,691	1,725,892	82,217,799
Regina Community Training Residence:							
Joint Trust Account	16,490	—	10	27,432	43,932	—	43,932
Saskatoon Community Training Residence:							
Joint Trust Account	49,460	—	1,086	—	50,546	621	49,925
Sheriff's Office and Trust Accounts	79,819	—	—	—	79,819	—	79,819
White Gull Camp:							
Inmates Trust Account	(948)	—	4,005	—	3,057	—	3,057
Human Resources, Labour and Employment							
Wage Collection Trust Account	84,208	—	—	—	84,208	—	84,208
Social Services							
Battleford Youth Cottage:							
Resident Trust Account	516	—	—	—	516	—	516
Working Fund Account	1,043	—	—	—	1,043	—	1,043
Dales House	360	—	—	—	360	—	360
Kilburn Hall:							
Recreation Account	2,769	—	—	—	2,769	—	2,769
Resident Trust Account	2,009	—	—	—	2,009	—	2,009
Social Services Central Trust Account	36,836	—	2,237	—	39,073	—	39,073
Valley View Centre, Moose Jaw:							
Grants and Donations Trust Fund	53,336	—	14,732	—	68,068	—	68,068
Patients Trust Account	193,165	—	4,953	—	198,118	13,300	184,818
Creighton Community Youth Residence:							
Resident Trust Account	2,887	—	1,525	(493)	3,919	319	3,600
Kenosee Youth Work Camp:							
Resident Trust Account	—	—	1,116	—	1,116	37	1,079
Resident Camp Account	7,758	—	125	—	7,883	—	7,883
North Battleford Youth Centre:							
Resident Trust Account	1,005	—	—	—	1,005	—	1,005
Craft and Canteen Account	500	—	—	—	500	—	500
North Central Youth Camp, Prince Albert:							
Resident Fund	2,810	—	1,329	—	4,139	1,041	3,098
Resident Camp Account	8,613	—	—	—	8,613	—	8,613

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Paul Dojack Youth Centre:							
Resident Account	1,722	—	—	87	1,809	—	1,809
Yarrow Youth Farm:							
Resident Trust Account	765	—	—	—	765	—	765
Handicraft Account	634	—	—	—	634	—	634
	$ 32,371,061	$ 112,294,893	$ 6,063,095	$ 8,981,012	$ 159,710,061	$ 6,328,540	$ 153,381,521
Special Purpose Funds							
Agriculture							
Saskatchewan Beef Stabilization Board — Operating (1)	$ 23,638	$ —	$ 478,416	$ 1,533	$ 503,587	$ 35,882	$ 467,705
Saskatchewan Agriculture Returns Stabilization Fund:							
Cow-Calf-to-Finish Market Insurance Plan	351,127	—	2,134,886	—	2,486,013	48,133,869	(45,647,856)
Feeder Finish Market Insurance Plan	399,007	—	10,620,893	—	11,019,900	70,042,489	(59,022,589)
Tripartite Beef Administration — Operating	2,011,638	—	397,695	177,016	2,586,349	897,878	1,688,471
Alcohol and Drug Abuse Commission							
Contingency Fund (1)	45,649	—	1,209	—	46,858	—	46,858
General Fund (1)	669,623	—	483,236	634,958	1,787,817	393,376	1,394,441
Energy and Mines							
Suspense Account	1,184,797	—	—	(100,026)	1,084,771	—	1,084,771
Farm Purchase Program Fund	285,156	463,251	—	—	748,407	748,407	—
Health							
Mental Health Services Special Purpose (I.C.B.) Fund	128,054	—	—	—	128,054	—	128,054
The Psychiatric Centre, Weyburn: Bazaar Account	220,259	—	300	11,625	232,184	37	232,147
The Saskatchewan Hospital, North Battleford:							
Bazaar Account	36,591	—	19,568	101,543	157,702	77	157,625
Canteen Account	88,718	—	32	10,192	98,942	—	98,942
Justice							
Court of Appeal Evidence Account	201,447	—	—	—	201,447	—	201,447
Land Titles Assurance Fund	75,000	—	—	—	75,000	—	75,000
Maintenance Enforcement Program Account	27,398	—	—	—	27,398	—	27,398
North Battleford Correctional Centre: Handicraft Account	2,688	—	1,799	—	4,487	—	4,487
Northern Corrections Branch, La Ronge: Special Account	20,801	30,000	—	—	50,801	—	50,801
Pine Grove Correctional Centre, Prince Albert: Handicraft Account	2,324	—	198	8,946	11,468	299	11,169

Provincial Correctional Centre, Prince Albert:							
Handicraft Account	20,653	—	13,110	23,449	57,212	252	56,960
Provincial Correctional Centre, Regina:							
Handicraft Account	14,026	—	4,685	6,769	25,480	83	25,397
Provincial Correctional Centre, Saskatoon:							
Handicraft Account	13,978	50	959	409	15,396	1,926	13,470
Public Trustee Fees Account	6,118	—	—	—	6,118	—	6,118
Unified Family Court Account	83,438	—	—	—	83,438	—	83,438
Parks and Renewable Resources							
Forest Renewal and Development Fund	2,457,692	—	334,114	415,403	3,207,209	769,036	2,438,173
Fish and Wildlife Development Fund (1)	2,633,334	—	193,703	8,216,544	11,043,581	141,933	10,901,648
Rural Development							
Land Clearing Account	97,241	—	—	—	97,241	—	97,241
Social Services							
Valley View Centre, Moose Jaw:							
Bazaar Account	48,465	—	1,619	32,186	82,270	189	82,081
Canteen Account	55,364	—	1,567	9,187	66,118	647	65,471
	$ 11,204,224	$ 493,301	$ 14,687,989	$ 9,549,734	$ 35,935,248	$ 121,166,380	$ (85,231,132)
Total Superannuation, Trust and Special Purpose Funds	$ 40,967,745	$ 2,030,265,045	$ 74,360,961	$ 18,530,746	$ 2,164,124,497	$ 174,453,645	$ 1,989,670,852

(1) Report Tabled in Legislature
(2) At December 31, 1990
(3) At June 30, 1990

Volume

2

Government of
Saskatchewan

Public Accounts
1990-91

Volume 2

Details of Revenue and Expenditure

Saskatchewan

Table of Contents

Page

Scope of The Public Accounts 3

Guide to Volume 2 4

Consolidated Fund Details

- Revenue by Department and Source 9
- Appropriation and Expenditure by Department (Vote) 10
- Appropriation and Expenditure by Program (Subvote) 12
- Details of Expenditure
  - Agriculture and Food 32
  - Agriculture and Food — Agriculture Development Fund 41
  - Community Services 42
  - Consumer and Commercial Affairs 51
  - Culture, Multiculturalism and Recreation 53
  - Economic Diversification and Investment Fund 56
  - Economic Diversification and Trade 63
  - Education 68
  - Education — Education Development Fund 77
  - Energy and Mines 80
  - Environment and Public Safety 83
  - Executive Council 86
  - Family Foundation 89
  - Finance 92
  - Finance — Servicing the Public Debt 98
  - Health 100
  - Highways and Transportation (Ordinary Expenditure) 115
  - Highways and Transportation (Capital Expenditure) 121
  - Human Resources, Labour and Employment 127
  - Indian and Metis Affairs Secretariat 130
  - Justice 134
  - Legislation 142
  - New Careers Corporation 149
  - Northern Affairs Secretariat 150
  - Parks and Renewable Resources 152
  - Provincial Auditor 160
  - Provincial Secretary 162
  - Public Service Commission 164
  - Rural Development (Ordinary Expenditure) 166
  - Rural Development (Capital Expenditure) 175
  - Saskatchewan Crop Insurance Corporation 176
  - Saskatchewan Gaming Commission 177
  - Saskatchewan Housing Corporation 178
  - Saskatchewan Municipal Board 179
  - Saskatchewan Property Management Corporation 181
  - Saskatchewan Research Council 182
  - Saskatchewan Water Corporation 183
  - Seniors' Secretariat 184
  - Social Services 187
  - Department of Telephones 199
  - Women's Secretariat 201

Saskatchewan Heritage Fund Details

Revenue by Division and Source 204
Appropriation and Expenditure by Vote 205
Appropriation and Expenditure by Subvote 206

Details of Expenditure by Division

Resources Division 208
Energy Security Division 209
Agricultural Division 210

Other Information

Statement of Remission of Taxes and Fees 215

Scope of The Public Accounts

The 1990-91 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains a schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility.

Volume 2 contains details on the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

Guide to Volume 2

Volume 2 reports details of revenue and expenditure by department for both the Consolidated Fund and the Saskatchewan Heritage Fund. In addition, Volume 2 provides a listing of remissions of taxes and fees.

Information for the Consolidated Fund and for the Saskatchewan Heritage Fund is organized and reported as follows:

1. A schedule of revenue by department and source.
2. Schedules comparing appropriations and expenditures by department as well as by program.
3. Details of expenditure by department. These details are organized as follows:

   Expenditure Summary — A matrix showing the amount spent for each program area (subvote). A program area is a major grouping of functions performed or delivered by a department, e.g. Child Care, Grants to Schools, Administration. Expenditures are grouped into major categories described below:

   - **Personal Services — General**
     Salaries, wages, honorariums and compensation paid to employees, as well as others who provide personal services.
   - **Personal Service — Extraordinary**
     Amounts paid as compensation upon severance of employment.
   - **Supplies and Services**
     Expenditures for the acquisition of supplies and services used or required to carry out programs.
   - **Advertising**
     Expenditures for promotion of programs.
   - **Travel**
     Travel expenditures incurred by employees, Members of the Legislative Assembly, and others who provide personal services to the government.
   - **Contractual Services**
     Expenditures for a wide variety of specialized professional services provided to departments.
   - **Grants**
     Payments to local authorities and other third parties as well as to or on behalf of individuals.
   - **Equipment and Other Assets**
     Expenditures for the purchase of equipment and other assets used by departments in the delivery of government programs.
   - **Other Expenditures**
     Expenditures which do not fit in any of the above categories.

Grant Payments — Listings, by program, of grant recipients who received $5,000 or more. Income security programs are excluded due to the confidential and personal nature of the information. In addition, very high volume programs of a universal nature are excluded.

Personal Services — A list of individuals (excluding unionized employees) who received payments of $2,500 or more for salaries, wages, honorariums and compensation for personal service.

Other Payments — A list of payees who received $20,000 or more for purposes other than grants or personal services.

Additional information is reported for two departments:

- Highways — A report on major maintenance and capital expenditures by highway.
- Legislation — Schedules of payments to Members of the Legislative Assembly for serving on Committees and Boards as well as for their indemnities, allowances and expenses as members.

Other Information

Volume 2 lists individuals or companies that were granted remissions of taxes or fees. A remission is a return of or an exemption from liability to pay a tax, royalty, rental or fee payable to the Crown. Section 60 of *The Financial Administration Act* and also Section 42 of *The Revenue and Financial Services Act* provide that the Lieutenant Governor in Council may grant remissions where he/she "considers it to be conducive to the public good or that great public inconvenience or great hardship or injustice to persons would otherwise ensue". Both Acts permit the Minister of Finance to grant remissions where the amount is not greater than $1,000.

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Consolidated Fund Details

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Government of the Province of Saskatchewan Consolidated Fund

Schedule of Revenue by Department and Source

For the Year Ended March 31, 1991

(In Thousands of Dollars)

Department	Taxes	Transfers from the Government of Canada	Transfers from Crown Entities	Other Revenues	Total 1991	Original Estimate 1991	Total 1990	Original Estimate 1990
Agriculture and Food	$ —	$ 238,316	$ 2,398	$ 8,221	$ 248,935	$ 4,740	$ 18,043	$ 14,829
Agriculture Development Fund	—	—	—	—	—	—	50	—
Community Services	—	—	—	1,328	1,328	1,350	1,464	1,442
Consumer and Commercial Affairs	—	—	—	4,353	4,353	7,276	4,370	5,125
Culture, Multiculturalism and Recreation	—	250	—	79	329	82	80	—
Economic Diversification and Trade	—	1,059	—	688	1,747	1,239	295	1,488
Education	—	18,469	141	11,863	30,473	23,268	21,891	14,183
Energy and Mines	5,662	191	—	296	6,149	6,066	5,968	6,015
Environment and Public Safety	—	266	—	1,400	1,666	1,559	1,860	1,794
Executive Council	—	—	—	2	2	8	2	8
Family Foundation	—	—	—	19	19	—	—	—
Finance	1,982,549	1,038,689	906,668	113,090	4,040,996	3,919,935	3,721,925	3,715,672
Health	—	21,269	—	4,400	25,669	24,991	23,279	22,323
Highways and Transportation	—	1,821	472	1,647	3,940	3,258	9,801	8,584
Human Resources, Labour and Employment	—	—	4,299	105	4,404	4,096	3,675	4,003
Indian and Metis Affairs Secretariat	—	21	—	—	21	204	156	148
Justice	—	3,573	85	39,888	43,546	47,397	44,074	45,293
Legislation	—	3	—	14	17	20	43	20
Parks, Recreation and Culture	—	—	—	—	—	—	5,208	13,521
Parks and Renewable Resources	—	1,851	—	11,703	13,554	13,011	9,958	—
Provincial Auditor	—	—	—	80	80	52	20	50
Provincial Secretary	—	177	—	4	181	303	44	302
Public Paricipation	—	—	—	—	—	—	22	1
Public Service Commission	—	6	—	13	19	37	67	23
Rural Development	—	136	—	6,110	6,246	5,741	5,639	5,630
Saskatchewan Gaming Commission	—	—	—	1,035	1,035	5,680	3,069	—
Saskatchewan Municipal Board	—	—	—	188	188	249	178	249
Science and Technology	—	—	—	—	—	—	1,195	1,273
Seniors' Secretariat	—	—	—	178	178	258	111	—
Social Services	—	163,018	—	2,435	165,453	164,388	157,936	163,312
Trade and Investment	—	—	—	—	—	—	67	12
Total Revenue	$1,988,211	$1,489,115	$914,063	$209,139	$4,600,528	$4,235,200	$4,040,490	$4,025,300

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1991

Department and Activity	Vote	Appropriation Original Estimate	Special Warrant	Statutory Adjustment	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Agriculture and Food	1	$ 133,100,000	$ 277,400,000	$ 727,428	$ 411,227,428	$ 400,026,494	$ 11,200,934	$ 60,571	$11,140,363
Agriculture and Food — Agriculture Development Fund	60	29,880,500	....	....	29,880,500	27,720,500	2,160,000	....	2,160,000
Community Services	24	92,098,600	9,860,700	(46)	101,959,254	101,108,171	851,083	134,569	716,514
Consumer and Commercial Affairs	4	5,127,700	....	(9,143)	5,118,557	3,668,980	1,449,577	....	1,449,577
Culture, Multiculturalism and Recreation	27	21,108,100	....	(30,794)	21,077,306	15,740,300	5,337,006	....	5,337,006
Economic Diversification and Investment Fund	66	31,389,200	535,600	....	31,924,800	27,494,107	4,430,693	5,530	4,425,163
Economic Diversification and Trade	45	27,122,900	194,100	(445,605)	26,871,395	24,797,703	2,073,692	188,766	1,884,926
Education	5	873,545,900	10,161,000	246,205	883,953,105	882,640,625	1,312,480	57,383	1,255,097
Education — Education Development Fund	64	14,500,000	....	....	14,500,000	14,494,915	5,085	5,534	(449)
Energy and Mines	23	13,339,000	....	10	13,339,010	13,068,768	270,242	2,515	267,727
Environment and Public Safety	9	11,979,700	1,734,000	10	13,713,710	12,733,241	980,469	40,486	939,983
Executive Council	10	5,667,300	....	670,323	6,337,623	6,070,943	266,680	22,394	244,286
Family Foundation	31	1,288,500	3,838,600	....	5,127,100	4,726,688	400,412	13,240	387,172
Finance	18	189,603,000	3,634,000	(678,090)	192,558,910	186,870,697	5,688,213	28,614	5,659,599
Finance — Servicing the Public Debt	12	493,400,000	....	(18,870,347)	474,529,653	474,529,653	....	....	....
Health	32	1,507,343,700	26,755,000	(10,337)	1,534,088,363	1,530,904,904	3,183,459	732,016	2,451,443
Highways and Transportation — Ordinary	16	123,293,500	....	1,794,528	125,088,028	119,973,815	5,114,213	248,172	4,866,041
Highways and Transportation — Capital	17	109,340,000	....	....	109,340,000	106,625,365	2,714,635	55,256	2,659,379
Human Resources, Labour and Employment	20	13,434,700	313,800	9,152	13,757,652	11,548,780	2,208,872	15,351	2,193,521
Indian and Metis Affairs Secretariat	25	4,545,800	....	....	4,545,800	4,369,768	176,032	3,978	172,054
Justice	3	148,177,700	6,102,400	302,742	154,582,842	153,351,294	1,231,548	271,391	960,157
Legislation	21	14,194,800	21,900	185,430	14,402,130	14,149,062	253,068	4,876	248,192
New Careers Corporation	59	5,736,700	....	....	5,736,700	5,736,700	....	....	....
Northern Affairs Secretariat	48	560,000	....	....	560,000	464,778	95,222	....	95,222
Parks and Renewable Resources	26	74,845,300	16,940,000	(3,527,934)	88,257,366	88,095,666	161,700	188,517	(26,817)
Provincial Auditor	28	3,050,000	....	....	3,050,000	3,048,233	1,767	....	1,767
Provincial Secretary	30	3,741,200	....	(37,499)	3,703,701	2,523,944	1,179,757	....	1,179,757
Public Service Commission	33	10,765,300	....	....	10,765,300	9,864,191	901,109	12,626	888,483
Rural Development — Ordinary	43	77,116,800	700,000	10	77,816,810	77,629,287	187,523	349,309	(161,786)
Rural Development — Capital	67	500,000	....	....	500,000	477,860	22,140	....	22,140
Saskatchewan Crop Insurance Corporation	46	43,324,700	81,812,900	45	125,137,645	125,137,645	....	....	....
Saskatchewan Gaming Commission	58	2,170,000	....	....	2,170,000	2,170,000	....	....	....
Saskatchewan Housing Corporation	51	65,033,400	11,870,000	....	76,903,400	76,902,800	600	....	600
Saskatchewan Municipal Board	22	867,300	59,000	....	926,300	891,832	34,468	683	33,785
Saskatchewan Property Management Corporation	53	4,282,400	22,800,000	....	27,082,400	27,082,400	....	....	....

Saskatchewan Research Council	35	5,735,800	398,200	....	6,134,000	6,134,000	....	....	....
Saskatchewan Water Corporation	50	10,838,200	....	....	10,838,200	10,838,200	....	....	....
Seniors' Secretariat	42	57,300,300	....	55	57,300,355	50,940,639	6,359,716	3,201	6,356,515
Social Services	36	381,975,100	....	10	381,975,110	367,416,371	14,558,739	316,982	14,241,757
Department of Telephones	38	3,577,500	....	(1,916)	3,575,584	3,421,743	153,841	....	153,841
Women's Secretariat	41	539,600	....	....	539,600	536,806	2,794	....	2,794
Consolidated Fund — Budgetary		**$4,615,440,200**	**$475,131,200**	**$(19,675,763)**	**$5,070,895,637**	**$4,995,927,868**	**$74,967,769**	**$2,761,960**	**$72,205,809**

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

		Appropriation								
Department and Activity	Vote-Subvote	Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Agriculture and Food	1									
Administrative Services	1	$ 2,661,100	$	$	$ 200,000	$ 2,861,100	$ 2,596,893	$ 262,207		
Human Resources	4	454,000	....	....	10,000	464,000	444,248	19,752		
Communications Branch	3	990,000	....	....	1,900,000	2,890,000	2,881,442	8,558		
Agricultural Engineering Branch	7	430,700	....	....	(34,000)	396,700	375,010	21,690		
Livestock Branch	15	3,348,200	....	....	(159,000)	3,189,200	3,003,385	185,815		
Soils and Crops Branch	16	1,187,700	....	....	2,100	1,189,800	1,188,405	1,395		
Veterinary Branch	17	909,200	....	....	58,000	967,200	965,643	1,557		
Economics Branch	19	2,236,000	....	....	(10,000)	2,226,000	2,173,151	52,849		
Agriculture Development Secretariat	112	950,000	....	....	(90,000)	860,000	844,179	15,821		
Counselling and Assistance for Farmers — Administration	99	887,000	....	....	(5,000)	882,000	880,110	1,890		
Payments to Saskatchewan Property Management Corporation	111	1,844,700	....	....	(230,000)	1,614,700	1,459,766	154,934		
To provide an operating subsidy to the Conservation and Development Revolving Fund	109	100	....	....	....	100	....	100		
To provide for a net expenditure (recovery) of (from) the Conservation and Development Revolving Fund (Statutory)	92	100	....	727,418	....	727,518	727,518	....		
Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act	13	8,817,500	....	....	5,800,000	14,617,500	14,617,500	....		
Assistance to general agricultural interests or purposes	2	3,097,700	....	....	(120,000)	2,977,700	2,973,298	4,402		
Payment to the Prairie Agricultural Machinery Institute	47	903,000	....	....	....	903,000	903,000	....		
Matching grants for international aid	95	425,000	....	....	....	425,000	425,000	....		
Payments under the Ethanol Production and Marketing Incentive Program	6	400,000	....	....	(35,000)	365,000	261,177	103,823		
Payments pursuant to the Canadian Crop Drought Assistance Program	22	18,000,000	....	....	1,030,000	19,030,000	19,030,000	....		
Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy pursuant to The Agricultural Credit Corporation of Saskatchewan Act	83	6,724,000	....	....	2,000,000	8,724,000	8,724,000	....		
Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans pursuant to The Agricultural Credit Corporation of Saskatchewan Act	84	5,000,000	....	....	....	5,000,000	5,000,000	....		
Payments pursuant to The Saskatchewan Agricultural Returns Stabilization Fund	61	9,397,400	....	....	(1,600,000)	7,797,400	7,787,386	10,014		
Counselling and Assistance for Farmers — Implementation of guarantees	105	14,000,000	....	....	4,523,000	18,523,000	18,522,569	431		
Payments pursuant to the Feed Grain Adjustment Program	20	10,200,000	....	....	(2,342,100)	7,857,900	7,804,204	53,696		

Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidies and allowance for losses on loans related to the Saskatchewan Spring Seeding Program pursuant to The Agricultural Credit Corporation of Saskatchewan Act	12	40,200,000	....	....	(10,898,000)	29,302,000	19,000,000	10,302,000		
Members of the Executive Council (Statutory)	113	36,600	....	10	....	36,610	36,610	....		
Payments pursuant to the Canada — Saskatchewan Crop Assistant Program	23	....	277,400,000	....	....	277,400,000	277,400,000	....		
Total — Agriculture		**$ 133,100,000**	**$277,400,000**	**$ 727,428**	**$ ....**	**$ 411,227,428**	**$ 400,026,494**	**$11,200,934**	**$ 60,571**	**$11,140,363**
Agriculture and Food — Agriculture Development Fund	**60**									
Payment to the Agriculture Development Fund for administration and promotion	1	$ 1,500,000	$	$	$	$ 1,500,000	$ 1,500,000	$		
Payment to the Agriculture Development Fund for agricultural research, development and demonstration activities and services	2	13,708,000	....	....	....	13,708,000	13,708,000	....		
Payment to the Agriculture Development Fund to provide payments pursuant to the Canada - Saskatchewan Subsidiary Agreement on Agricultural Development and other food processing initiatives	3	1,403,000	....	....	....	1,403,000	1,403,000	....		
Payment to the Agriculture Development Fund to provide a grant to the Saskatchewan Water Corporation for the development of individual irrigation projects	8	1,000,000	....	....	....	1,000,000	1,000,000	....		
Payment to the Agriculture Development Fund to provide payments pursuant to and for activities and services relating to the Canada - Saskatchewan Soil Conservation Agreement	5	3,875,000	....	....	....	3,875,000	3,115,000	760,000		
Payment to the Agriculture Development Fund to provide payments to or on behalf of AgWest Biotech Inc.	6	1,620,000	....	....	....	1,620,000	1,620,000	....		
Payment to the Agriculture Development Fund for activities and services relating to diversification and commercialization of agricultural products	7	1,000,000	....	....	....	1,000,000	700,000	300,000		
Payment to the Agriculture Development Fund to provide a grant to the Saskatchewan Water Corporation for irrigation development loan repayments	9	1,976,000	....	....	....	1,976,000	1,976,000	....		
Payment to the Agriculture Development Fund for food and agri-processing development projects	11	2,000,000	....	....	....	2,000,000	900,000	1,100,000		
Payment to the Agriculture Development Fund for repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation for the College of Agriculture building	10	1,798,500	....	....	....	1,798,500	1,798,500	....		
Total — Agriculture and Food — Agriculture Development Fund		**$ 29,880,500**	**$ ....**	**$ ....**	**$ ....**	**$29,880,500**	**$ 27,720,500**	**$ 2,160,000**	**$ ....**	**$ 2,160,000**
Community Services	**24**									
Administration	1	$ 1,315,700	$ 649,900	$	$ 1,097,000	$ 3,062,600	$ 2,593,743	$ 468,857		

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Municipal Finance	2	554,700	....	....	....	554,700	540,268	14,432		
Community Planning Services	3	1,184,600	....	....	(30,000)	1,154,600	1,103,641	50,959		
Municipal Advisory Services	16	388,600	....	....	(40,000)	348,600	335,989	12,611		
Northern Municipal Services	15	559,000	....	....	(70,000)	489,000	484,290	4,710		
Payments to Saskatchewan Property Management Corporation	82	323,700	255,500	....	....	579,200	468,260	110,940		
Urban Revenue Sharing	24	67,040,600	....	....	(5,000)	67,035,600	66,998,465	37,135		
Grants to municipalities and organizations for local studies and research	33	11,000	....	....	7,200	18,200	18,135	65		
Northern Revenue Sharing	44	5,252,700	....	....	....	5,252,700	5,252,700	....		
To provide a grant to the Saskatchewan Assessment Management Agency (Statutory)	79	7,832,400	....	....	....	7,832,400	7,832,400	....		
Community Planning Grants	84	86,000	....	....	(2,200)	83,800	20,625	63,175		
To provide for expenditures respecting the Business Tax Assistance Program	6	7,500,000	....	....	(702,082)	6,797,918	6,770,651	27,267		
Members of the Executive Council (Statutory)	83	49,600	....	(46)	....	49,554	49,554	....		
Fire and Building Safety	18	....	399,100	....	(58,000)	341,100	337,979	3,121		
Emergency Measures Organization	19	....	303,100	....	(123,000)	180,100	158,569	21,531		
Grants under the Provincial Cultural and Recreational Facilities Program	20	....	5,700,000	....	....	5,700,000	5,699,050	950		
Northern Community Relations	26	....	76,400	....	5,000	81,400	79,839	1,561		
Provincial Inquiry Centre	52	....	207,800	....	(70,000)	137,800	121,365	16,435		
Program Advisory Branch	53	....	81,800	....	(19,918)	61,882	48,375	13,507		
Saskatchewan Library	55	....	574,700	....	21,400	596,100	593,924	2,176		
Grants to Libraries	56	....	157,900	....	(10,400)	147,500	147,431	69		
Payment to the Wascana Centre Authority for maintenance of grounds	60	....	100	....	....	100	....	100		
Grant to the city of Swift Current for the Chinook Parkway	69	....	100	....	....	100	....	100		
Grants to municipalities under the Transit Assistance for the Disabled program	86	....	944,800	....	....	944,800	943,418	1,382		
Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	88	....	509,500	....	....	509,500	509,500	....		
Total — Community Services		**$ 92,098,600**	**$ 9,860,700**	**$ (46)**	**$ ....**	**$ 101,959,254**	**$ 101,108,171**	**$ 851,083**	**$ 134,569**	**$ 716,514**
Consumer and Commercial Affairs	**4**									
Administrative and Human Resources	1	$ 891,400	$	$	$	$ 891,400	$ 635,516	$ 255,884		
Policy and Legislative Services	7	192,000	....	....	....	192,000	121,500	70,500		
Education and Marketplace Relations	6	758,500	....	....	....	758,500	505,284	253,216		
Licensing and Investigation	3	1,415,800	....	....	....	1,415,800	1,071,946	343,854		
Film Classification	8	79,000	....	....	....	79,000	67,014	11,986		
Corporations	12	1,129,000	....	....	....	1,129,000	772,090	356,910		
Payments to the Saskatchewan Property Management Corporation	20	575,400	....	....	....	575,400	418,173	157,227		

Grant to the Saskatchewan Branch of the Consumers' Association of Canada	4	10,000	....	....	....	10,000	10,000	....		
Grants under The Cemeteries Act to cemetery companies in default	15	40,000	....	....	....	40,000	40,000	....		
Members of the Executive Council (Statutory)	21	36,600	....	(9,143)	....	27,457	27,457	....		
Total — Consumer and Commercial Affairs		**$ 5,127,700**	**$ ....**	**$ (9,143)**	**$ ....**	**$ 5,118,557**	**$ 3,668,980**	**$ 1,449,577**	**$ ....**	**$ 1,449,577**
Culture, Multiculturalism and Recreation	**27**									
Support Services	1	$ 1,665,200	$	$	$	$ 1,665,200	$ 1,254,436	$ 410,764		
Heritage Programs	15	1,883,800	....	....	....	1,883,800	1,478,566	405,234		
Arts and Cultural Industries	17	926,000	....	....	25,000	951,000	834,058	116,942		
Sport and Recreation	18	1,412,200	....	....	50,000	1,462,200	1,123,208	338,992		
Multiculturalism and Immigration Services	5	617,300	....	....	....	617,300	296,069	321,231		
Payments to Saskatchewan Property Management Corporation	3	2,431,100	....	....	....	2,431,100	1,712,098	719,002		
Grant to the Western Development Museum	50	1,175,000	....	....	....	1,175,000	979,167	195,833		
Grants in support of arts, multiculturalism, heritage and museums	51	1,183,000	....	....	(25,000)	1,158,000	783,027	374,973		
Grants in support of sport and recreation programs	52	750,000	....	....	(50,000)	700,000	235,788	464,212		
Grants under the Provincial Cultural and Recreational Facilities Program	54	700,000	....	....	....	700,000	....	700,000		
Grant to the Saskatchewan Archives Board	56	1,185,400	....	....	....	1,185,400	987,833	197,567		
Grant to The Saskatchewan Arts Board	21	1,904,400	....	....	....	1,904,400	1,904,400	....		
Grant to The Saskatchewan Centre of the Arts	27	700,000	....	....	....	700,000	500,000	200,000		
Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	19	2,038,100	....	....	....	2,038,100	1,528,589	509,511		
Grant to the Future Corporation	2	2,000,000	....	....	....	2,000,000	1,991,900	8,100		
Members of the Executive Council (Statutory)	58	36,600	....	(30,794)	....	5,806	5,806	....		
Museum of Natural History	4	500,000	....	....	....	500,000	125,355	374,645		
Total — Culture and Multiculturalism and Recreation		**$ 21,108,100**	**$ ....**	**$ (30,794)**	**$ ....**	**$ 21,077,306**	**$ 15,740,300**	**$ 5,337,006**	**$ ....**	**$ 5,337,006**
Economic Diversification and Investment Fund	**66**									
Advanced Technology Development Programs	5	$ 3,000,000	$	$	$	$ 3,000,000	$ 2,898,211	$ 101,789	$	$ 101,789
Payments for Export Development Projects	2	1,439,000	....	....	....	1,439,000	963,146	475,854	....	475,854
Payments for Industrial Development Projects	1	1,785,000	....	....	....	1,785,000	979,805	805,195	....	805,195
Payments for Business Development Projects	3	3,200,000	....	....	....	3,200,000	1,366,128	1,833,872	....	1,833,872
Payments for Tourism and Development Projects	4	5,792,400	....	....	....	5,792,400	5,482,268	310,132	....	310,132
Payments for Projects and Administrative Expenses for Saskatchewan Fossil Fuel and Energy Research	8	775,000	....	....	....	775,000	587,276	187,724	10	187,714

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Payments for Projects and Administrative Expenses for Saskatchewan Mineral Industry Diversification Program	11	1,030,000	....	....	....	1,030,000	1,019,687	10,313	5,520	4,793
Payment to Cumberland House	13	1,000,000	....	....	....	1,000,000	1,000,000	....	....	....
Rural Economic Development and Planning Grants	7	1,167,800	....	....	....	1,167,800	962,104	205,696	....	205,696
Rural Municipal Economic Development Capital Program	14	3,000,000	....	....	....	3,000,000	2,500,000	500,000	....	500,000
Grant to the Petroleum Division Lab	6	700,000	....	....	....	700,000	700,000	....	....	....
Municipal Capital Program — Urban Municipalities	12	8,500,000	....	....	....	8,500,000	8,499,923	77	....	77
Payment to Green Lake Trust	15	....	535,600	....	....	535,600	535,559	41	....	41
Total — Economic Diversification and Investment Fund		**$ 31,389,200**	**$ 535,600**	**$ ....**	**$ ....**	**$ 31,924,800**	**$ 27,494,107**	**$ 4,430,693**	**$ 5,530**	**$ 4,425,163**
Economic Diversification and Trade	**45**									
Administration and Human Resources	1	$ 1,943,100	$ 71,000	$	$ 340,000	$ 2,354,100	$ 2,251,456	$ 102,644		
Policy and Research	21	666,700	....	....	150,000	816,700	711,652	105,048		
Communications	36	1,105,900	....	....	255,000	1,360,900	1,321,127	39,773		
Trade	37	4,114,600	....	....	(203,220)	3,911,380	3,638,438	272,942		
Science and Technology	38	1,849,300	....	....	....	1,849,300	1,640,691	208,609		
Diversification and Investment	30	4,260,200	110,100	....	(550,750)	3,819,550	3,347,146	472,404		
Tourism	4	7,052,800	....	....	(500)	7,052,300	6,528,829	523,471		
Business Services and Co-operatives	2	3,178,700	....	....	....	3,178,700	3,060,796	117,904		
Payments to Saskatchewan Property Management Corporation	33	3,068,200	13,000	....	9,470	3,090,670	2,859,773	230,897		
To provide for a net expenditure (recovery) of (from) the Northern Saskatchewan Economic Development Revolving Fund (Statutory)	20	(197,600)	....	(445,670)	....	(643,270)	(643,270)	....		
Members of the Executive Council (Statutory)	34	81,000	....	65	....	81,065	81,065	....		
Total — Economic Diversification and Trade		**$ 27,122,900**	**$ 194,100**	**$ (445,605)**	**$ ....**	**$ 26,871,395**	**$ 24,797,703**	**$ 2,073,692**	**$ 188,766**	**$ 1,884,926**
Education	**5**									
Administration	2	$ 4,901,300	$	$	$ 350,000	$5,251,300	$ 5,159,327	$ 91,973		
Student Aid Operations	67	4,040,700	....	....	800,000	4,840,700	4,813,692	27,008		
Advanced Education	26	4,047,100	....	....	(135,000)	3,912,100	3,900,866	11,234		
Curriculum and Special Education	7	10,046,100	....	....	(691,000)	9,355,100	9,321,560	33,540		
Field Services	23	5,396,200	....	....	(74,700)	5,321,500	5,277,318	44,182		
School for the Deaf	48	2,356,000	....	....	(558,000)	1,798,000	1,788,150	9,850		
Official Minority Language Office	50	1,328,100	9,931,000	....	50,000	11,309,100	11,291,937	17,163		
Saskatchewan Library	51	2,233,900	....	....	....	2,233,900	1,647,862	586,038		
Payments to Saskatchewan Property Management Corporation	64	3,619,600	....	....	(127,700)	3,491,900	3,462,327	29,573		
To provide for a net expenditure (recovery) of (from) the Saskatchewan Book Bureau Revolving Fund (Statutory)	30	91,100	....	(46,480)	....	44,620	44,620	....		

To provide for a net expenditure (recovery) of (from) the Correspondence School Revolving Fund (Statutory)	62	100	....	292,675	....	292,775	292,775	....		
Grants to Saskatchewan Universities — Operation	19	153,840,900	....	....	....	153,840,900	153,840,900	....		
Grants to Saskatchewan Universities — Urban Parks	18	660,500	....	....	....	660,500	660,500	....		
Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	68	21,553,500	....	....	....	21,553,500	21,553,500	....		
Grants to Regional Colleges	8	5,818,600	....	....	....	5,818,600	5,818,600	....		
Grants to educational agencies, organizations, associations and institutions	9	9,330,100	....	....	(220,200)	9,109,900	9,109,900	....		
Grant to the Saskatchewan Institute of Applied Science and Technology	61	65,726,100	....	....	....	65,726,100	65,726,100	....		
Education Outreach Fund	63	3,200,000	....	....	(745,000)	2,455,000	2,450,462	4,538		
Grants to Schools — Operation	54	360,278,300	230,000	....	1,706,900	362,215,200	362,215,200	....		
Grants to Schools — Construction	55	69,461,000	....	....	....	69,461,000	69,461,000	....		
Grants to Libraries	56	5,590,900	....	....	....	5,590,900	5,432,937	157,963		
Advanced Education Enhancement Fund	70	17,902,500	....	....	....	17,902,500	17,902,500	....		
Grant to the Saskatchewan Student Aid Fund	4	46,735,000	....	....	(845,000)	45,890,000	45,890,000	....		
Training Programs	57	15,722,000	....	....	470,000	16,192,000	16,155,521	36,479		
Members of the Executive Counci (Statutory)	65	36,600	....	10	....	36,610	36,610	....		
To provide for the administrative expenses of the Teachers' Superannuation Commission	53	851,000	....	....	114,700	965,700	962,073	3,627		
Teachers' pensions and cost of living bonus	58	55,000,000	....	....	....	55,000,000	55,000,000	....		
Teachers' Group Life Insurance — Government contribution	59	1,227,400	....	....	(95,000)	1,132,400	1,087,787	44,613		
Payments pursuant to The Teachers' Dental Plan Act	60	2,551,300	....	....	....	2,551,300	2,336,601	214,699		
Total — Education		**$ 873,545,900**	**$ 10,161,000**	**$ 246,205**	**$ ....**	**$ 883,953,105**	**$ 882,640,625**	**$ 1,312,480**	**$ 57,383**	**$ 1,255,097**
Education — Education Development Fund	**64**									
Grants for education development initiatives	1	$ 13,750,000	$	$	$	$ 13,750,000	$ 13,750,000	$		
Education Development Support Services	2	750,000	....	....	....	750,000	744,915	5,085		
Total — Education — Education Development Fund		**$ 14,500,000**	**$ ....**	**$ ....**	**$ ....**	**$ 14,500,000**	**$ 14,494,915**	**$ 5,085**	**$ 5,534**	**$ (449)**
Energy and Mines	**23**									
Administrative Services	1	$ 3,207,200	$	$	$ (57,000)	$ 3,150,200	$ 3,080,480	$ 69,720		
Mineral Revenues	10	1,324,500	....	....	....	1,324,500	1,217,397	107,103		
Geology and Mines	4	2,594,000	....	....	57,000	2,651,000	2,648,056	2,944		
Petroleum and Natural Gas	8	3,560,300	....	....	....	3,560,300	3,504,255	56,045		
Resource Policy and Economics	14	1,365,400	....	....	....	1,365,400	1,344,493	20,907		
Payments to Saskatchewan Property Management Corporation	16	1,251,000	....	....	....	1,251,000	1,237,477	13,523		
Members of the Executive Council (Statutory)	17	36,600	....	10	....	36,610	36,610	....		
Total — Energy and Mines		**$ 13,339,000**	**$ ....**	**$ 10**	**$ ....**	**$ 13,339,010**	**$ 13,068,768**	**$ 270,242**	**$ 2,515**	**$ 267,727**
Environment and Public Safety	**9**									
Administration	1	$ 1,156,600	$ 206,000	$	$ 110,000	$ 1,472,600	$ 1,461,241	$ 11,359		
Planning and Assessment	20	1,520,800	650,000	....	390,000	2,560,800	2,288,483	272,317		

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Environmental Protection and Enforcement	6	4,523,900	683,000	—	(400,000)	4,806,900	4,464,847	342,053		
Public Safety	12	2,678,200	195,000	—	—	2,873,200	2,638,065	235,135		
Emergency Measures Organization	27	398,800	—	—	—	398,800	280,122	118,678		
Payments to Saskatchewan Property Management Corporation	14	721,200	—	—	—	721,200	720,399	801		
Grants to organizations and persons concerned with environmental matters	17	640,000	—	—	(51,000)	589,000	588,979	21		
Grant to the Toxicology Research Centre	25	200,000	—	—	—	200,000	200,000	—		
Grant to the Water Appeal Board	26	103,600	—	—	(49,000)	54,600	54,495	105		
Members of the Executive Council (Statutory)	28	36,600	—	10	—	36,610	36,610	—		
Total — Environment and Public Safety		**$ 11,979,700**	**$ 1,734,000**	**$ 10**	**$ ....**	**$ 13,713,710**	**$ 12,733,241**	**$ 980,469**	**$ 40,486**	**$ 939,983**
Executive Council	**10**									
Administration	1	$ 2,182,500	$ —	$ —	$ 99,000	$ 2,281,500	$ 2,248,149	$ 33,351		
Information Services	2	536,800	—	—	16,000	552,800	551,370	1,430		
Cabinet Secretariat	4	862,700	—	—	(26,400)	836,300	771,737	64,563		
Intergovernmental Affairs	9	823,400	—	—	(30,000)	793,400	735,847	57,553		
Protocol Office	13	306,000	—	—	—	306,000	289,351	16,649		
Expenditure under The Election Act (Statutory)	6	1,000	—	670,278	—	671,278	671,278	....		
Expenses of Conducting Votes under The Time Act	7	1,000	—	—	4,500	5,500	4,908	592		
Payments to Saskatchewan Property Management Corporation	17	838,600	—	—	(64,500)	774,100	681,558	92,542		
Grants to planning and research institutions	15	55,200	—	—	1,400	56,600	56,600	—		
Members of the Executive Council (Statutory)	10	60,100	—	45	—	60,145	60,145	—		
Total — Executive Council		**$ 5,667,300**	**$ ....**	**$ 670,323**	**$ ....**	**$ 6,337,623**	**$ 6,070,943**	**$ 266,680**	**$ 22,394**	**$ 244,286**
Family Foundation	**31**									
Family Foundation	1	$ 1,235,000	$ —	$ —	$ (248,000)	$ 987,000	$ 910,465	$ 76,535		
Payments to Saskatchewan Property Management Corporation	2	53,500	717,600	—	—	771,100	694,205	76,895		
Education and Marketplace Relations	3	—	331,900	—	(14,000)	317,900	225,489	92,411		
Support Services	5	—	519,900	—	168,000	687,900	581,270	106,630		
Heritage Programs	6	—	390,100	—	121,500	511,600	494,984	16,616		
Sport and Recreation	7	—	329,600	—	10,000	339,600	318,891	20,709		
Grant to the Western Development Museum	8	—	195,800	—	—	195,800	195,800	—		
Grants in support of arts, multiculturalism, heritage and museums	9	—	374,900	—	(109,000)	265,900	265,900	—		
Grants in support of sport and recreation programs	10	—	464,200	—	(165,000)	299,200	299,153	47		
Grant to the Saskatchewan Archives Board	11	—	197,500	—	8,500	206,000	197,500	8,500		

Grant to The Saskatchewan Centre of the Arts	13	....	200,000	....	....	200,000	200,000	....		
Grant to the Future Corporation	15	....	8,100	....	....	8,100	8,100	....		
Museum of Natural History	17	....	109,000	....	228,000	337,000	334,931	2,069		
Total — Family Foundation		**$ 1,288,500**	**$ 3,838,600**	**$ ....**	**$ ....**	**$ 5,127,100**	**$ 4,726,688**	**$ 400,412**	**$ 13,240**	**$ 387,172**
Finance	**18**									
Administration	1	$ 1,881,400	$	$	$ 750,000	$ 2,631,400	$ 2,416,219	$ 215,181		
Provincial Comptroller's Office	31	5,884,400	....	....	(174,000)	5,710,400	5,556,408	153,992		
Treasury and Debt Management	56	1,649,900	....	....	147,000	1,796,900	1,768,509	28,391		
Revenue Division	6	7,002,100	....	....	....	7,002,100	6,838,688	163,412		
Taxation and Economic Policy	58	993,500	....	....	92,000	1,085,500	1,081,140	4,360		
Treasury Board Division	57	1,919,200	....	....	300,000	2,219,200	1,992,041	227,159		
Saskatchewan Bureau of Statistics	4	274,000	....	....	....	274,000	257,424	16,576		
Unforeseen and unprovided for	59	10,000	....	....	20,000	30,000	24,135	5,865		
Implementation of guarantees (Statutory)	66	50,000	....	(50,000)	....	....	....	....		
Bonding of public officials	61	14,200	....	....	300	14,500	14,417	83		
Miscellaneous refunds	62	100,000	....	....	325,000	425,000	419,024	5,976		
Remissions under The Financial Administration Act	60	100,000	....	....	(90,000)	10,000	9,003	997		
Remissions under The Revenue and Financial Services Act (Statutory)	22	50,000	....	....	132,000	182,000	181,984	16		
Interest on tax overpayments pursuant to section 56 of The Revenue and Financial Services Act (Statutory)	51	300,000	....	(176,905)	....	123,095	123,095	....		
Payments to Saskatchewan Property Management Corporation	70	3,335,100	....	....	(302,000)	3,033,100	2,871,789	161,311		
To provide for expenditures respecting the Saskatchewan Pension Plan	53	15,190,000	....	....	(1,736,500)	13,453,500	11,284,309	2,169,191		
Mortgage Protection Plan	54	36,460,000	3,634,000	....	(125,000)	39,969,000	38,324,162	1,644,838		
Payments under the Provincial Disaster Assistance Program	49	50,000	....	....	400,000	450,000	448,679	1,321		
Members of the Executive Council (Statutory)	71	44,400	....	55	....	44,455	44,455	....		
Employer's contribution to the Canada Pension Plan	63	6,720,000	....	....	1,000	6,721,000	6,513,942	207,058		
Unemployment Insurance — Employer's contribution	64	10,405,400	....	....	....	10,405,400	9,755,038	650,362		
Workers' Compensation Board — Employer's assessment	67	3,821,300	....	....	(610,300)	3,211,000	3,189,127	21,873		
Payments for Public Employees' Benefits — Administration	32	416,600	....	....	25,000	441,600	441,415	185		
Payments under the Public Service Superannuation Plan (Statutory)	33	77,097,000	....	(1,772,336)	....	75,324,664	75,324,664	....		
Employer's matching contribution to the Public Employees (Government Contributory) Superannuation Plan (Statutory)	40	11,054,000	....	1,098,573	....	12,152,573	12,152,573	....		
Early Retirement Supplement — Public Employees' Superannuation Plan	74	6,600	....	....	1,500	8,100	6,600	1,500		
Cost of living bonus for superannuates and widows of superannuates	34	1,900	....	....	....	1,900	1,830	70		
Employer's assessment for the Disability Income Plan	42	591,400	....	....	49,000	640,400	639,900	500		
Employer's contribution for the Employees' Group Life Insurance Plan	43	490,000	....	....	40,000	530,000	529,734	266		
Employer's contribution for the Public Employees' Dental Plan	44	1,554,000	....	....	755,000	2,309,000	2,303,832	5,168		
Payments to the Judges of the Provincial Court Superannuation Fund pursuant to subsection 27(3) of The Provincial Court Act (Statutory)	41	334,000	....	13,948	....	347,948	347,948	....		
To provide for a net expenditure (recovery) of (from) the Public Employees' Benefits Agency Revolving Fund (Statutory)	73	100	....	200,261	....	200,361	200,361	....		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation				Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
		Original Estimate	Special Warrant	Statutory Adjustment	Virement					
Superannuation allowance pursuant to chapter 64 of the Statutes of Saskatchewan, 1958, as amended (Statutory)	45	7,500	....	(7,500)	....	....	....	....		
Minister of Finance's contribution to Members of the Legislative Assembly Superannuation Fund (Statutory)	46	1,785,000	....	15,814	....	1,800,814	1,800,814	....		
To provide for payments to the Municipal Employees' Superannuation Fund pursuant to section 46 of The Municipal Employees' Superannuation Act	65	10,000	....	....	....	10,000	7,438	2,562		
Total — Finance		**$ 189,603,000**	**$ 3,634,000**	**$ (678,090)**	**$ ....**	**$ 192,558,910**	**$ 186,870,697**	**$ 5,688,213**	**$ 28,614**	**$ 5,659,599**
Finance — Servicing the Public Debt — Government Share	**12**									
Interest on Public Debt — Government Share (Statutory)	1	$ 485,900,000	$	$ (32,656,267)	$	$ 453,243,733	$ 453,243,733	$		
Fees and Commissions on Public Debt — Government Share (Statutory)	3	7,500,000	....	13,785,920	....	21,285,920	21,285,920	....		
Total — Finance — Servicing the Public Debt — Government Share		**$ 493,400,000**	**$ ....**	**$ (18,870,347)**	**$ ....**	**$ 474,529,653**	**$ 474,529,653**	**$ ....**	**$ ....**	**$ ....**
Health	**32**									
General Administration	1	$ 2,214,500	$	$	$ 75,000	$ 2,289,500	$ 2,275,708	$ 13,792		
Information Systems	57	6,791,400	....	....	40,000	6,831,400	6,528,533	302,867		
Human Resources and Health Compensation	5	932,300	....	....	10,000	942,300	928,475	13,825		
Health Education and Promotion	56	4,428,000	....	....	(400,762)	4,027,238	3,882,209	145,029		
Policy and Health Economics	14	967,600	....	....	....	967,600	870,927	96,673		
Community Health Prevention Services	8	13,830,200	....	....	112,000	13,942,200	13,667,798	274,402		
Community Health Treatment Services	4	2,669,900	....	....	138,762	2,808,662	2,786,121	22,541		
Saskatchewan Hearing Aid Plan	11	2,552,900	....	....	(149,000)	2,403,900	2,356,786	47,114		
Saskatchewan Aid to Independent Living	35	10,896,300	....	....	3,000	10,899,300	10,894,198	5,102		
Vital Statistics	15	849,300	....	....	46,000	895,300	860,258	35,042		
Laboratory and Disease Control Services	18	10,665,000	....	....	1,367,000	12,032,000	12,003,409	28,591		
Mental Health Services	20	32,129,000	....	....	1,656,000	33,785,000	33,473,138	311,862		
Medical Care Insurance Administration	42	5,839,000	....	....	....	5,839,000	5,733,534	105,466		
Hospital and Ambulance Administration	43	4,445,400	....	....	....	4,445,400	4,248,080	197,320		
Prescription Drug Plan Administration	44	1,762,000	....	....	(19,000)	1,743,000	1,499,751	243,249		
Continuing Care Administration	50	3,079,700	....	....	(480,000)	2,599,700	2,537,529	62,171		
Northern Health Services	47	5,668,900	....	....	361,000	6,029,900	5,967,710	62,190		
Payments to Saskatchewan Property Management Corporation	58	14,937,500	....	....	....	14,937,500	14,735,684	201,816		
Grants in support of health services	9	4,394,100	....	....	(108,000)	4,286,100	4,210,966	75,134		
Grant to the Saskatchewan Alcohol and Drug Abuse Commission	27	15,801,500	....	....	(900,000)	14,901,500	14,869,365	32,135		

Payments for Hospital Services	29	658,443,700	2,000,000	....	2,502,000	662,945,700	662,844,094	101,606		
Grants to Hospitals under The Hospital Revenue Act	31	741,000	....	....	(50,000)	691,000	671,673	19,327		
Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	60	36,273,000	....	....	....	36,273,000	36,166,233	106,767		
Grants to support the medical education system	38	14,268,000	....	....	(186,000)	14,082,000	14,067,992	14,008		
Grant to the Saskatchewan Cancer Foundation	40	22,684,200	1,500,000	....	15,000	24,199,200	24,198,927	273		
Grants for health research	39	3,461,000	....	....	....	3,461,000	3,450,565	10,435		
Grants for mental health services	45	2,050,000	1,555,000	....	(1,490,000)	2,115,000	2,100,096	14,904		
Grants and allowances for ambulance services	49	11,742,000	....	....	(339,000)	11,403,000	11,365,862	37,138		
Grants and allowances for Home Care	53	30,405,200	....	....	(186,000)	30,219,200	30,143,367	75,833		
Grants and allowances for Special Care Services	54	220,843,100	....	....	(545,000)	220,298,100	220,202,080	96,020		
Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	61	2,204,000	....	....	(300,000)	1,904,000	1,861,261	42,739		
Saskatchewan Medical Care Insurance — To provide for provincial grant	28	261,750,000	12,000,000	....	(1,750,000)	272,000,000	271,788,612	211,388		
Saskatchewan Prescription Drug Plan — To provide for provincial grant	34	80,356,000	9,700,000	....	(220,000)	89,836,000	89,671,612	164,388		
Payments under the Saskatchewan Dental Plan	62	10,348,000	....	....	652,000	11,000,000	10,992,475	7,525		
Payments under the Supplementary Health Services Program	63	6,839,000	....	....	145,000	6,984,000	6,979,213	4,787		
Members of the Executive Council (Statutory)	59	81,000	....	(10,337)	....	70,663	70,663	....		
Total — Health		**$1,507,343,700**	**$ 26,755,000**	**$ (10,337)**	**$ ....**	**$1,534,088,363**	**$1,530,904,904**	**$ 3,183,459**	**$ 732,016**	**$ 2,451,443**
Highways and Transportation — Ordinary	**16**									
Executive Administration	1	$ 1,017,700	$	$	$ 280,000	$ 1,297,700	$ 1,285,697	$ 12,003		
Financial Services Branch	2	703,800	....	....	(3,000)	700,800	656,559	44,241		
Management Services Branch	18	1,101,900	....	....	20,000	1,121,900	1,121,890	10		
Human Resources	3	863,800	....	....	40,000	903,800	896,763	7,037		
Transportation Planning and Research Division	4	2,765,200	....	....	562,000	3,327,200	3,325,349	1,851		
Property Services	5	705,700	....	....	3,000	708,700	705,859	2,841		
Communications Branch	7	654,000	....	....	160,000	814,000	647,532	166,468		
Operations Services Branch	9	1,311,500	....	....	(170,000)	1,141,500	1,129,500	12,000		
Engineering Division	10	2,488,900	....	....	75,000	2,563,900	2,556,378	7,522		
Bridge Branch	12	444,800	....	....	....	444,800	439,328	5,472		
Swift Current District	13	1,235,800	....	....	25,000	1,260,800	1,252,238	8,562		
Regina District	14	1,693,700	....	....	....	1,693,700	1,641,917	51,783		
Yorkton District	15	1,126,400	....	....	50,000	1,176,400	1,175,899	501		
Saskatoon District	16	1,050,500	....	....	25,000	1,075,500	1,069,243	6,257		
Prince Albert District	17	1,640,200	....	....	....	1,640,200	1,636,092	4,108		
North Battleford District	20	1,429,100	....	....	(100,000)	1,329,100	1,294,439	34,661		
Maintenance of Highways and Transportation Facilities	8	91,699,600	....	....	(970,000)	90,729,600	86,132,802	4,596,798		
Regulation and Traffic Safety Division	26	4,016,400	....	....	....	4,016,400	3,929,548	86,852		
Payments to Saskatchewan Property Management Corporation	29	7,169,000	....	....	....	7,169,000	7,104,980	64,020		
To provide for a net expenditure (recovery) of (from) the Highways Revolving Fund (Statutory)	23	100	....	1,794,518	....	1,794,618	1,794,618	....		
Grants to Traffic Safety and Transportation Associations	22	138,800	....	....	3,000	141,800	140,574	1,226		
Members of the Executive Council (Statutory)	30	36,600	....	10	....	36,610	36,610	....		
Total — Highways and Transportation — Ordinary		**$ 123,293,500**	**$ ....**	**$ 1,794,528**	**$ ....**	**$ 125,088,028**	**$ 119,973,815**	**$ 5,114,213**	**$ 248,172**	**$ 4,866,041**

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

		Appropriation								
Department and Activity	**Vote-Subvote**	**Original Estimate**	**Special Warrant**	**Statutory Adjustment**	**Virement**	**Revised Estimate**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Highways and Transportation — Capital	**17**									
Rural Surface Transportation	5	$ 91,990,000	$ —	$ —	$	$ 91,990,000	$ 90,963,770	$ 1,026,230		
Urban Surface Transportation	6	6,500,000	—	—	21,000	6,521,000	6,519,091	1,909		
Air Transportation	7	850,000	—	—	17,000	867,000	865,099	1,901		
Highways Rehabilitation Program	8	10,000,000	—	—	(38,000)	9,962,000	8,277,405	1,684,595		
Total — Highways and Transportation — Capital		**$ 109,340,000**	**$ ....**	**$ ....**	**$ ....**	**$ 109,340,000**	**$ 106,625,365**	**$ 2,714,635**	**$ 55,256**	**$ 2,659,379**
Human Resources, Labour and Employment	**20**									
Administrative Services	17	$ 1,382,300	$ —	$ —	$ 80,000	$ 1,462,300	$ 1,362,532	$ 99,768		
Labour Relations	2	911,800	—	—	—	911,800	885,784	26,016		
Employment Opportunities	23	724,000	—	—	—	724,000	543,661	180,339		
Labour Relations Board	14	447,200	—	—	—	447,200	416,449	30,751		
Labour Standards	18	985,200	—	—	—	985,200	937,957	47,243		
Pension Benefits	8	193,700	—	—	—	193,700	108,294	85,406		
Occupational Health	10	3,381,400	—	—	—	3,381,400	3,364,450	16,950		
Disabilities Directorate	38	395,800	—	—	(80,000)	315,800	256,592	59,208		
Payments to Saskatchewan Property Managment Corporation	33	836,700	—	—	—	836,700	752,541	84,159		
Saskatchewan Opportunities '90 Student Employment Program	35	2,610,000	—	—	—	2,610,000	2,108,073	501,927		
Grants to municipalities under the Transit Assistance for the Disabled Program	1	1,566,600	—	—	—	1,566,600	621,605	944,995		
Multiculturalism and Immigration Services	3	—	313,800	—	—	313,800	181,690	132,110		
Members of the Executive Council (Statutory)	9	—	—	9,152	—	9,152	9,152	—		
Total — Human Resources, Labour and Employment		**$ 13,434,700**	**$ 313,800**	**$ 9,152**	**$ ....**	**$ 13,757,652**	**$ 11,548,780**	**$ 2,208,872**	**$ 15,351**	**$ 2,193,521**
Indian and Metis Affairs Secretariat	**25**									
Indian and Native Affairs	1	$ 1,652,700	$ —	$ —	$ 21,000	$ 1,673,700	$ 1,662,951	$ 10,749		
Payments to Saskatchewan Property Management Corporation	3	105,600	—	—	4,000	109,600	109,216	384		
Grants under the Indian Economic Development Program	4	1,300,000	—	—	(25,000)	1,275,000	1,248,924	26,076		
Grants under the Native Business Development Program	5	600,000	—	—	—	600,000	532,885	67,115		
Grants to Indian and Native Organizations	2	183,200	—	—	—	183,200	183,200	—		
Native Training Projects	6	704,300	—	—	—	704,300	632,592	71,708		
Total — Indian and Metis Affairs Secretariat		**$ 4,545,800**	**$ ....**	**$ ....**	**$ ....**	**$ 4,545,800**	**$ 4,369,768**	**$ 176,032**	**$ 3,978**	**$ 172,054**
Justice	**3**									
Administrative Services	1	$ 4,765,400	$ 1,405,600	$ —	$	$ 6,171,000	$ 6,021,334	$ 149,666		
Civil Law	2	2,014,700	—	—	(32,000)	1,982,700	1,906,414	76,286		
Public Law and Policy	4	2,048,800	69,700	—	(147,000)	1,971,500	1,877,316	94,184		

Court Services	3	11,369,100	....	....	300,000	11,669,100	11,656,423	12,677		
Salaries of Chief Judge and Provincial Court Judges	28	4,273,000	65,000	....	....	4,338,000	4,319,295	18,705		
Salaries of Surrogate Court Judges (Statutory)	12	129,000	....	(1,738)	....	127,262	127,262	....		
Public Prosecutions	6	5,134,100	325,000	....	....	5,459,100	5,451,170	7,930		
Policing Services	30	224,100	....	....	6,000	230,100	227,449	2,651		
Registration of Land Titles	8	5,523,600	....	....	(572,000)	4,951,600	4,905,770	45,830		
Personal Property Registry	29	680,300	....	....	(10,000)	670,300	644,327	25,973		
Public Trustee	14	793,500	....	....	32,000	825,500	819,874	5,626		
Administration of The Coroners Act	25	901,900	....	....	(6,000)	895,900	884,954	10,946		
Saskatchewan Human Rights Commission	17	937,600	....	....	25,000	962,600	954,900	7,700		
Saskatchewan Police Commission	19	689,400	....	....	....	689,400	677,660	11,740		
Payments to municipalities for the administration of firearms acquisition certificates and firearms and ammunition business permits	33	94,300	....	....	....	94,300	93,204	1,096		
Corrections Administration	35	1,385,500	....	....	(45,000)	1,340,500	1,284,620	55,880		
Pine Grove Correctional Centre — Prince Albert	36	1,695,400	260,000	....	12,000	1,967,400	1,953,719	13,681		
Provincial Correctional Centre — Prince Albert	37	8,545,500	665,000	....	305,000	9,515,500	9,412,404	103,096		
Provincial Correctional Centre — Regina	38	9,852,100	515,000	....	115,000	10,482,100	10,473,909	8,191		
Battlefords Community Correctional Centre — North Battleford	39	579,300	....	....	8,000	587,300	575,809	11,491		
Provincial Correctional Centre — Saskatoon	40	8,256,800	605,000	....	....	8,861,800	8,720,576	141,224		
Northern Corrections	41	1,825,600	....	....	37,000	1,862,600	1,861,662	938		
Community Corrections	42	5,699,300	....	....	(260,000)	5,439,300	5,321,430	117,870		
Public and Private Rights Board	47	73,900	....	....	22,000	95,900	92,191	3,709		
Surface Rights Arbitration Board	46	166,200	....	....	20,000	186,200	171,834	14,366		
Saskatchewan Farm Ownership Board	48	227,300	15,000	....	10,000	252,300	237,255	15,045		
Provincial Mediation Board	50	1,345,400	95,000	....	....	1,440,400	1,401,142	39,258		
Farm Land Security Board	53	1,577,000	155,000	....	40,000	1,772,000	1,768,485	3,515		
Mediation Services	11	995,000	65,000	....	40,000	1,100,000	1,097,385	2,615		
Saskatchewan Securities Commission	49	857,400	40,000	....	....	897,400	888,325	9,075		
Payments to Saskatchewan Property Management Corporation	51	14,145,200	175,800	....	90,000	14,411,000	14,312,912	98,088		
To provide for a net expenditure (recovery) of (from) the Queen's Printer Revolving Fund (Statutory)	13	(108,600)	....	(23,848)	....	(132,448)	(132,448)	....		
To provide for a net expenditure (recovery) of (from) the Correctional Facilities Industries Revolving Fund (Statutory)	15	(8,100)	....	326,357	....	318,257	318,257	....		
To provide for policing services by the Royal Canadian Mounted Police	7	50,800,000	490,000	....	(27,000)	51,263,000	51,256,997	6,003		
Grants to justice organizations and for justice related activities	31	42,100	....	....	7,000	49,100	48,420	680		
Grant to the Law Reform Commission of Saskatchewan	18	110,000	....	....	....	110,000	110,000	....		
Crimes Compensation Board Payments	32	500,000	295,000	....	25,000	820,000	816,606	3,394		
Members of the Executive Council (Statutory)	52	36,600	....	1,971	....	38,571	38,571	....		
Licensing and Investigation	16	....	368,600	....	....	368,600	341,267	27,333		
Film Classification	20	....	9,300	....	15,000	24,300	21,055	3,245		
Corporations	21	....	260,500	....	....	260,500	228,689	31,811		
Expenses of the Office of the Lieutenant Governor	24	....	58,300	....	....	58,300	42,312	15,988		
Communications Policy	54	....	164,600	....	(10,000)	154,600	120,558	34,042		
Total — Justice		**$ 148,177,700**	**$ 6,102,400**	**$ 302,742**	**$ ....**	**$ 154,582,842**	**$ 153,351,294**	**$ 1,231,548**	**$ 271,391**	**$ 960,157**

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation								
		Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Legislation	**21**									
Legislative Assembly Office	1	$ 3,170,900	$	$	$	$ 3,170,900	$ 2,974,548	$ 196,352		
Legislative Library	6	721,100	....	....	....	721,100	721,087	13		
Legislative Counsel and Law Clerk	5	118,900	....	....	....	118,900	111,853	7,047		
Payments to Saskatchewan Property Management Corporation	26	90,900	....	....	(3,000)	87,900	44,867	43,033		
Grants to the Commonwealth Parliamentary Association and Society of Clerks	17	81,600	....	....	3,000	84,600	83,519	1,081		
Indemnity, allowances and expenses to Members (Statutory)	2	8,260,600	....	274,525	....	8,535,125	8,535,125	....		
Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips, and allowances and expenses of the Members of the Board of Internal Economy (Statutory)	3	93,900	....	(49,527)	....	44,373	44,373	....		
Leader of the Opposition (Statutory)	22	38,100	....	(1,615)	....	36,485	36,485	....		
Office of the Leader of the Opposition — Grant (Statutory)	21	108,900	....	1,160	....	110,060	110,060	....		
Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory)	20	319,900	....	(4,179)	....	315,721	315,721	....		
Allowances to caucuses for research (Statutory)	23	392,300	....	(4,081)	....	388,219	388,219	....		
Expenses of committees of the Legislature (Statutory)	7	91,600	....	(30,853)	....	60,747	60,747	....		
Ombudsman	8	706,100	21,900	....	....	728,000	722,458	5,542		
Total — Legislation		**$ 14,194,800**	**$ 21,900**	**$ 185,430**	**$ ....**	**$ 14,402,130**	**$ 14,149,062**	**$ 253,068**	**$ 4,876**	**$ 248,192**
New Careers Corporation	**59**									
Grant to New Careers Corporation	1	$ 5,736,700	$	$	$	$ 5,736,700	$ 5,736,700	$		
Total — New Careers Corporation		**$ 5,736,700**	**$ ....**	**$ ....**	**$ ....**	**$ 5,736,700**	**$ 5,736,700**	**$ ....**	**$ ....**	**$ ....**
Northern Affairs Secretariat	**48**									
Administration	1	$ 480,000	$	$	$	$ 480,000	$ 398,167	$ 81,833		
Payments to Saskatchewan Property Management Corporation	2	80,000	....	....	....	80,000	66,611	13,389		
Total — Northern Affairs Secretariat		**$ 560,000**	**$ ....**	**$ ....**	**$ ....**	**$ 560,000**	**$ 464,778**	**$ 95,222**	**$ ....**	**$ 95,222**
Parks and Renewable Resources	**26**									
Executive Administration	1	$ 849,100	$	$	$ 75,000	$ 924,100	$ 923,390	$ 710		
Management Services	2	4,383,200	....	....	(46,000)	4,337,200	4,325,020	12,180		
Communications	39	966,800	....	....	(21,000)	945,800	862,481	83,319		
Parks	40	1,105,400	....	....	(5,000)	1,100,400	1,098,529	1,871		
Resource Lands	48	1,164,700	....	....	(16,000)	1,148,700	1,148,607	93		
Wildlife	6	2,479,100	....	....	(25,000)	2,454,100	2,448,875	5,225		
Fisheries	34	1,922,300	....	....	112,000	2,034,300	2,028,089	6,211		

Forestry	4	6,967,700	....	....	(550,000)	6,417,700	6,414,279	3,421		
Forest Fire Operations	5	12,597,500	....	....	(20,000)	12,577,500	12,577,500	....		
Operations	8	14,009,500	....	....	251,000	14,260,500	14,231,322	29,178		
Contract Services	41	1,344,200	....	....	(49,000)	1,295,200	1,289,550	5,650		
Wildlife Landowner Assistance	14	632,800	295,000	....	....	927,800	927,565	235		
Payments to Saskatchewan Property Management Corporation	57	6,936,700	....	....	(80,000)	6,856,700	6,856,700	....		
To provide an operating subsidy to the Resource Protection and Development Revolving Fund for fire suppression	49	5,248,000	13,847,000	....	158,000	19,253,000	19,253,000	....		
To provide for a net expenditure (recovery) of (from) the Resource Protection and Development Revolving Fund (Statutory)	38	(63,000)	....	(3,368,676)	....	(3,431,676)	(3,431,676)	....		
To provide an operating subsidy to the Commercial Revolving Fund	46	3,655,700	2,608,000	....	500,000	6,763,700	6,763,700	....		
To provide for a net expenditure (recovery) of (from) the Commercial Revolving Fund (Statutory)	37	193,000	....	(160,887)	....	32,113	32,113	....		
Fish and Wildlife Development Fund	20	2,110,000	190,000	....	....	2,300,000	2,293,401	6,599		
Grants to Regional Parks	30	2,385,000	....	....	(80,000)	2,305,000	2,305,000	....		
Grants to agencies and organizations concerned with resource conservation, safety and promotional activities	32	424,000	....	....	(79,000)	345,000	337,992	7,008		
Grant to the Meewasin Valley Authority (Statutory)	60	830,700	....	(69)	....	830,631	830,631	....		
Grant to the Wakamow Valley Authority (Statutory)	61	96,600	....	1,701	....	98,301	98,301	....		
Grant to the Wascana Centre Authority (Statutory)	62	877,100	....	(58)	....	877,042	877,042	....		
Grant to the City of Swift Current for the Chinook Parkway	63	78,000	....	....	....	78,000	78,000	....		
Payment to the Wascana Centre Authority for maintenance of grounds	64	2,046,800	....	....	....	2,046,800	2,046,800	....		
Members of the Executive Council (Statutory)	58	44,400	....	55	....	44,455	44,455	....		
Park Facilities and Resource Development	59	1,560,000	....	....	(125,000)	1,435,000	1,435,000	....		
Total — Parks and Renewable Resources		**$ 74,845,300**	**$ 16,940,000**	**$ (3,527,934)**	**$ ....**	**$ 88,257,366**	**$ 88,095,666**	**$ 161,700**	**$ 188,517**	**$ (26,817)**
Provincial Auditor	**28**									
Administration	1	$ 3,050,000	$	$	$	$ 3,050,000	$ 3,048,233	$ 1,767		
Total — Provincial Auditor		**$ 3,050,000**	**$ ....**	**$ ....**	**$ ....**	**$ 3,050,000**	**$ 3,048,233**	**$ 1,767**	**$ ....**	**$ 1,767**
Provincial Secretary	**30**									
Executive Administration	2	$ 1,472,500	$	$	$ (15,000)	$ 1,457,500	$ 842,141	$ 615,359		
Provincial Inquiry Centre	5	300,000	....	....	....	300,000	92,193	207,807		
Expenses of the Office of the Lieutenant Governor	6	165,900	....	....	15,000	180,900	162,599	18,301		
Program Advisory Branch	9	254,600	....	....	....	254,600	172,036	82,564		
Payments to Saskatchewan Property Management Corporation	7	1,503,800	....	....	....	1,503,800	1,248,074	255,726		
Members of the Executive Council (Statutory)	8	44,400	....	(37,499)	....	6,901	6,901	....		
Total — Provincial Secretary		**$ 3,741,200**	**$ ....**	**$ (37,499)**	**$ ....**	**$ 3,703,701**	**$ 2,523,944**	**$ 1,179,757**	**$ ....**	**$ 1,179,757**
Public Service Commission	**33**									
Administrative and Information Services	1	$ 2,067,200	$	$	$ 70,000	$ 2,137,200	$ 2,119,141	$ 18,059		
Employee Relations	3	677,200	....	....	....	677,200	654,395	22,805		
Staff Development	11	938,400	....	....	(45,000)	893,400	828,960	64,440		
Employment Services	12	1,542,300	....	....	(70,000)	1,472,300	1,320,193	152,107		
Classification	13	577,200	....	....	45,000	622,200	613,619	8,581		
Student Employment Programs	15	4,364,500	....	....	....	4,364,500	3,737,940	626,560		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

		Appropriation								
Department and Activity	**Vote-Subvote**	**Original Estimate**	**Special Warrant**	**Statutory Adjustment**	**Virement**	**Revised Estimate**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Payments to Saskatchewan Property Management Corporation	14	598,500	....	....	....	598,500	589,943	8,557		
Total — Public Service Commission		**$ 10,765,300**	**$ ....**	**$ ....**	**$ ....**	**$ 10,765,300**	**$ 9,864,191**	**$ 901,109**	**$ 12,626**	**$ 888,483**
Rural Development — Ordinary	**43**									
Administration	1	$ 944,700	$	$	$ 91,000	$ 1,035,700	$ 1,033,451	$ 2,249		
Transportation Planning	6	244,400	....	....	(15,000)	229,400	229,070	330		
Municipal Finance and Advisory Services	8	379,900	12,000	....	9,000	400,900	400,717	183		
Community Planning	9	652,800	....	....	66,000	718,800	718,213	587		
Road Services	10	1,943,200	....	....	(12,000)	1,931,200	1,925,465	5,735		
Drafting Services	11	183,000	....	....	(7,000)	176,000	175,908	92		
Bridge Services	12	281,400	....	....	(3,000)	278,400	278,236	164		
Ferry Services	2	1,139,400	71,000	....		1,210,400	1,201,046	9,354		
Rural Community Development	18	970,100	57,000	....	(34,800)	992,300	969,137	23,163		
Extension Branch	22	4,820,300	80,000	....	(90,000)	4,810,300	4,775,011	35,289		
Lands Branch	23	8,464,900	80,000	....	220,800	8,765,700	8,752,333	13,367		
Rural Service Network	27	2,789,100	350,000	....	3,000	3,142,100	3,110,736	31,364		
Rural Information Services	15	1,347,800	....	....	40,000	1,387,800	1,322,665	65,135		
Payments to Saskatchewan Property Management Corporation	19	2,715,300	....	....	....	2,715,300	2,715,300	....		
Grants for rural development	3	48,062,000	....	....	(196,000)	47,866,000	47,866,000	....		
Assistance to general agricultural interests or purposes	24	920,900	....	....	(38,000)	882,900	882,705	195		
Grants under the 4-H Program	25	271,000	....	....	....	271,000	271,000	....		
Grants in lieu of taxes on Crown land	26	950,000	50,000	....	(34,000)	966,000	965,684	316		
Members of the Executive Council (Statutory)	20	36,600	....	10	....	36,610	36,610	....		
Total — Rural Development — Ordinary		**$ 77,116,800**	**$ 700,000**	**$ 10**	**$ ....**	**$ 77,816,810**	**$ 77,629,287**	**$ 187,523**	**$ 349,309**	**$ (161,786)**
Rural Development — Capital	**57**									
Community Pasture Development	2	$ 499,000	$	$	$	$ 499,000	$ 477,860	$ 21,140		
Acquisition of Land and Improvements	3	1,000	....	....	....	1,000	....	1,000		
Total — Rural Development — Capital		**$ 500,000**	**$ ....**	**$ ....**	**$ ....**	**$ 500,000**	**$ 477,860**	**$ 22,140**	**$ ....**	**$ 22,140**
Saskatchewan Crop Insurance Corporation	**45**									
Payment to the Saskatchewan Crop Insurance Corporation — Net Operating Grant	1	$ 19,427,200	$ 6,414,600	$	$	$ 25,841,800	$ 25,841,800	$		
Payment to the Saskatchewan Crop Insurance Corporation for financing costs	4	23,139,700	13,438,300	....	....	36,578,000	36,578,000	....		
Payment to the Canada - Saskatchewan Waterfowl Crop Damage Compensation Program Fund	2	750,000	1,460,000	....	....	2,210,000	2,210,000	....		
Members of the Executive Council (Statutory)	3	7,800	....	45	....	7,845	7,845	....		

Payment to the Saskatchewan Crop Insurance Corporation for provincial share of crop insurance premiums	5	....	60,500,000	....	....	60,500,000	60,500,000	....		
Total — Saskatchewan Crop Insurance Corporation		**$ 43,324,700**	**$ 81,812,900**	**$ 45**	**$ ....**	**$ 125,137,645**	**$ 125,137,645**	**$ ....**	**$ ....**	**$ ....**
Saskatchewan Gaming Commission	**58**									
Payment to Saskatchewn Gaming Commission — Net Operating Grant	1	$ 2,170,000	$	$	$	$ 2,170,000	$ 2,170,000	$		
Total — Saskatchewan Gaming Commission		**$ 2,170,000**	**$ ....**	**$ ....**	**$ ....**	**$ 2,170,000**	**$ 2,170,000**	**$ ....**	**$ ....**	**$ ....**
Saskatchewan Housing Corporation	**51**									
Payment to Saskatchewan Housing Corporation — Net Operating Grant	1	$ 7,768,400	$	$	$ (1,298,400)	$ 6,470,000	$ 6,470,000	$		
Payment to Saskatchewan Housing Corporation for subsidies with respect to public housing projects	3	18,070,000	....	....	....	18,070,000	18,070,000	....		
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Rural Housing Program	7	3,515,000	....	....	....	3,515,000	3,515,000	....		
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Urban Native Housing Program	8	3,040,000	....	....	(80,000)	2,960,000	2,959,400	600		
Payment to Saskatchewan Housing Corporation for grants under the Home Improvement for the Disabled Program	10	200,000	....	....	80,000	280,000	280,000	....		
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Saskatchewan Home Program	14	32,440,000	11,870,000	....	1,298,400	45,608,400	45,608,400	....		
Total — Saskatchewan Housing Corporation		**$ 65,033,400**	**$ 11,870,000**	**$ ....**	**$ ....**	**$ 76,903,400**	**$ 76,902,800**	**$ 600**	**$ ....**	**$ 600**
Saskatchewan Municipal Board	**22**									
Saskatchewan Municipal Board	1	$ 592,300	$ 39,000	$	$ (4,700)	$ 626,600	$ 593,183	$ 33,417		
Planning Appeals Committee	2	71,700	....	....	(4,500)	67,200	66,339	861		
Assessment Appeals Committee	3	203,300	20,000	....	9,200	232,500	232,310	190		
Total — Saskatchewan Municipal Board		**$ 867,300**	**$ 59,000**	**$ ....**	**$ ....**	**$ 926,300**	**$ 891,832**	**$ 34,468**	**$ 683**	**$ 33,785**
Saskatchewan Property Management Corporation	**53**									
Payment to Saskatchewan Property Management Corporation for the provision of central services	1	$ 4,282,400	$	$	$	$ 4,282,400	$ 4,282,400	$		
Payments to Saskatchewan Property Management Corporation for the ongoing operations	2	....	22,800,000	....	....	22,800,000	22,800,000	....		
Total — Saskatchewan Property Management		**$ 4,282,400**	**$ 22,800,000**	**$ ....**	**$ ....**	**$ 27,082,400**	**$ 27,082,400**	**$ ....**	**$ ....**	**$ ....**
Saskatchewan Research Council	**35**									
Grant to Saskatchewan Research Council	1	$ 5,735,800	$ 398,200	$	$	$ 6,134,000	$ 6,134,000	$		
Total — Saskatchewan Research Council		**$ 5,735,800**	**$ 398,200**	**$ ....**	**$ ....**	**$ 6,134,000**	**$ 6,134,000**	**$ ....**	**$ ....**	**$ ....**
Saskatchewan Water Corporation	**50**									
Payment to the Saskatchewan Water Corporation — Net Operating Grant	1	$ 3,078,200	$	$	$	$ 3,078,200	$ 3,078,200	$		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Appropriation Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Payment to the Saskatchewan Water Corporation for flood control and drainage programs	2	3,500,000	....	....	....	3,500,000	3,500,000	$		
Payment to the Saskatchewan Water Corporation for municipal water and sewage programs	3	3,380,000	....	....	....	3,380,000	3,380,000	....		
Payment to the Saskatchewan Water Corporation for well drilling programs	5	880,000	....	....	....	880,000	880,000	....		
Total — Saskatchewan Water Corporation		**$ 10,838,200**	**$ ....**	**$ ....**	**$ ....**	**$ 10,838,200**	**$ 10,838,200**	**$ ....**	**$ ....**	**$ ....**
Seniors' Secretariat	**42**									
Seniors' Secretariat	1	$ 989,500	$	$	$	$ 989,500	$ 975,906	$ 13,594		
Payments to Saskatchewan Property Management Corporation	2	220,600	....	....	20,000	240,600	224,713	15,887		
Grants for Senior Citizens' Services	3	1,115,000	....	....	....	1,115,000	1,103,666	11,334		
Grants pursuant to The Senior Citizens' Heritage Program Act (Statutory)	6	37,742,000	....	....	....	37,742,000	35,274,225	2,467,775		
Members of the Executive Council (Statutory)	5	44,400	....	55	....	44,455	44,455	....		
Saskatchewan Income Plan — Senior Citizens' Benefits	4	17,188,800	....	....	(20,000)	17,168,800	13,317,674	3,851,126		
Total — Seniors' Secretariat		**$ 57,300,300**	**$ ....**	**$ 55**	**$ ....**	**$ 57,300,355**	**$ 50,940,639**	**$ 6,359,716**	**$ 3,201**	**$ 6,356,515**
Social Services	**36**									
Administration	1	$ 8,121,500	$	$	$ 550,000	$ 8,671,500	$ 8,333,314	$ 338,186		
Income Security	29	2,545,000	....	....	....	2,545,000	2,502,021	42,979		
Family Services	50	3,107,000	....	....	600,000	3,707,000	3,319,788	387,212		
Child Care	51	1,425,200	....	....	20,000	1,445,200	1,347,766	97,434		
Community Living	24	19,405,700	....	....	800,000	20,205,700	20,034,576	171,124		
Young Offenders	56	10,414,000	....	....	950,000	11,364,000	11,313,152	50,848		
Regional Operations	7	27,604,400	....	....	1,100,000	28,704,400	28,503,721	200,679		
Payments to Saskatchewan Property Management Corporation	57	10,050,900	....	....	1,000,000	11,050,900	10,434,297	616,603		
Saskatchewan Works	54	11,100,000	....	....	(1,390,000)	9,710,000	8,161,362	1,548,638		
Grants for Child Care	18	3,205,000	....	....	(20,000)	3,185,000	1,541,302	1,643,698		
Grants for Family Services	23	7,440,100	....	....	60,000	7,500,100	7,450,797	49,303		
Grants and Allowances for Community Living	27	19,522,400	....	....	(60,000)	19,462,400	19,302,192	160,208		
Saskatchewan Skills Development Program	55	6,000,000	....	....	40,000	6,040,000	6,036,393	3,607		
Allowances for Child Care	41	13,269,200	....	....	(1,300,000)	11,969,200	10,692,394	1,276,806		
Children's Services	5	23,228,000	....	....	1,250,000	24,478,000	24,258,419	219,581		
Payment to the Saskatchewan Legal Aid Commission	53	6,826,500	....	....	....	6,826,500	6,826,500	....		
Members of the Executive Council (Statutory)	3	36,600	....	10	....	36,610	36,610	....		
Saskatchewan Assistance Plan	4	195,573,600	....	....	700,000	196,273,600	190,921,338	5,352,262		
Family Income Program	28	13,100,000	....	....	(4,300,000)	8,800,000	6,400,429	2,399,571		
Total — Social Services		**$ 381,975,100**	**$ ....**	**$ 10**	**$ ....**	**$ 381,975,110**	**$ 367,416,371**	**$14,558,739**	**$ 316,982**	**$14,241,757**

Department of Telephones	**38**									
Communications Policy	5	$ 516,900	$	$	$ (2,100)	$ 514,800	$ 369,806	$ 144,994		
Payments to Saskatchewan Property Management Corporation	6	52,800	....	....	2,100	54,900	46,053	8,847		
Grant to provide for expenditures respecting the Saskatchewan Comunications Advanced Network Authority	1	3,000,000	....	....	....	3,000,000	3,000,000	....		
Members of the Executive Council (Statutory)	7	7,800	....	(1,916)	....	5,884	5,884	....		
Total — Department of Telephones		**$ 3,577,500**	**$ ....**	**$ (1,916)**	**$ ....**	**$ 3,575,584**	**$ 3,421,743**	**$ 153,841**	**$ ....**	**$ 153,841**
Women's Secretariat	**41**									
Women's Secretariat	1	$ 460,400	$	$	$ 41,000	$ 501,400	$ 498,852	$ 2,548		
Payments to Saskatchewan Property Management Corporation	2	34,200	....	....	4,000	38,200	37,954	246		
Grants to third parties concerned with economic and social equity	3	45,000	....	....	(45,000)	....	....	....		
Total — Women's Secretariat		**$ 539,600**	**$ ....**	**$ ....**	**$ ....**	**$ 539,600**	**$ 536,806**	**$ 2,794**	**$ ....**	**$ 2,794**
Consolidated Fund — Budgetary		**$4,615,440,200**	**$475,131,200**	**$(19,675,763)**	**$ ....**	**$5,070,895,637**	**$4,995,927,868**	**$74,967,769**	**$2,761,960**	**$72,205,809**

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Consolidated Fund
Details of Expenditure

Agriculture and Food

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Administrative Services	$ 1,546	$	$ 605	$	$ 171	$ 178	$	$ 99	$	$ 2,599
4 Human Resources	361	....	34	7	2	40	....	....	....	444
3 Communications Branch	395	....	430	1,877	4	165	....	10	....	2,881
7 Agricultural Engineering Branch	304	....	26	....	18	21	....	6	....	375
15 Livestock Branch	2,089	....	314	....	247	347	....	6	....	3,003
16 Soils and Crops Branch	921	....	110	....	126	23	....	8	....	1,188
17 Veterinary Branch	534	....	97	....	15	318	....	2	....	966
19 Economics Branch	1,510	....	293	33	162	155	....	20	....	2,173
112 Agriculture Development Secretariat	368	....	55	....	42	378	....	1	....	844
99 Counselling and Assistance for Farmers — Administration	591	....	90	....	198	1	....	....	....	880
111 Payments to Saskatchewan Property Management Corporation	....	....	1,456	....	....	....	....	4	....	1,460
109 To provide an operating subsidy to the Conservation and Development Revolving Fund	....	....	....	....	....	....	....	....	....	....
92 To provide for a net expenditure (recovery) of (from) the Conservation and Development Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	728	728
13 Grant to the Agricultural Credit Corporation of Saskatchewan for administration	....	....	....	....	....	....	14,618	....	....	14,618
2 Assistance to general agricultural interests or purposes	....	....	....	....	....	47	2,926	....	....	2,973
47 Payment to the Prairie Agricultural Machinery Institute	....	....	....	....	....	....	903	....	....	903
95 Matching grants for international aid	....	....	....	....	....	....	425	....	....	425
6 Payments under the Ethanol Production and Marketing Incentive Program	....	....	....	....	....	....	261	....	....	261
22 Payments pursuant to the Canadian Crop Drought Assistance Program	....	....	....	....	....	....	19,030	....	....	19,030
83 Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy	....	....	....	....	....	....	8,724	....	....	8,724

84 Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans	....	....	....	....	....	....	5,000	....	....	5,000
61 Payments pursuant to The Saskatchewan Agricultural Returns Stabilization Fund	3	....	....	....	2	4	7,778	....	....	7,787
105 Counselling and Assistance for Farmers — Implementation of guarantees	....	....	....	....	....	....	18,523	....	....	18,523
20 Payments pursuant to the Feed Grain Adjustment Program	....	....	....	....	....	....	7,804	....	....	7,804
12 Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidies and allowance for losses on loans related to the Saskatchewan Spring Seeding Program	....	....	....	....	....	....	19,000	....	....	19,000
113 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
23 Payments pursuant to the Canada - Saskatchewan Crop Assistance Program	....	....	62	77	....	26	277,235	....	....	277,400
Total	**$ 8,659**	**$ ....**	**$ 3,572**	**$ 1,994**	**$ 987**	**$ 1,703**	**$ 382,227**	**$ 156**	**$ 728**	**$ 400,026**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 13)

Agricultural Credit Corporation of Saskatchewan	$ 14,617,500

Assistance to general agricultural interests or purposes (Subvote 2)

AG Marketing Centre Ltd.	$ 40,000
Animal Management Services and Pet Clinic Ltd.	17,991
Archer Foods Ltd.	10,000
Arctic Fish Co. Inc.	12,000
Baynton, Peg	7,530
Canada Beef Export Federation	15,000
Canadian Institute of Food Science and Technology	5,000
Canadian Western Agribition	20,000
Gramma Bep's Posies and Pastries	10,000
Green Lake Land Development Corp.	51,826
Hashimoto, Dr. H. Joseph	8,375
Neufeld, Eldon and Neufeld, Delphine	10,000
Northern Delights	8,064
Rush Lake Veterinary Services Ltd.	19,794
Saskatchewan Dairy Herd Improvement Corporation	225,000
Saskatchewan Farmers Market Association, Inc.	63,052
Saskatchewan Horse Racing Commission	1,442,306
Saskatchewan Livestock Association	40,500
Saskatchewan Sheep Development Board	19,300
Saskatchewan Swine Breeders Association	62,317
Sotropa, Candace and Sotropa, Peter	10,000
Steiner, Chester and Steiner, Marilyn	10,000
University of Saskatchewan	651,572
Verwimp, Silke	5,025
Warman Veterinary Clinic	18,292
Payees under $5,000	143,028
	$ 2,925,972

Payment to the Prairie Agricultural Machinery Institute (Subvote 47)

Prairie Agricultural Machinery Institute	$ 903,000

Matching grants for international aid (Subvote 95)

Saskatchewan Council For International Co-operation	$ 425,000

Payments under the Ethanol Production and Marketing Incentive Program (Subvote 6)

Mohawk Oil Co. Ltd.	$ 261,777

Payments pursuant to the Canadian Crop Drought Assistance Program (Subvote 22)

Canadian Crop Drought Assistance Program	$ 19,030,000

Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy (Subvote 83)

Agricultural Credit Corporation of Saskatchewan	$ 8,724,000

Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans (Subvote 84)

Agricultural Credit Corporation of Saskatchewan	$ 5,000,000

Payments pursuant to The Saskatchewan Agricultural Returns Stabilization Fund (Subvote 61)

Receiver General for Canada	$ 5,836,953
Saskatchewan Beef Stabilization Board	400,697
Saskatchewan Pork Producers Marketing Board	367,794
Saskatchewan Sheep Development Board	19,816
Tripartite Beef Administration Board	1,036,697
Tripartite Honey Stabilization Administration	113,303
Payees under $5,000	3,286
	$ 7,778,546

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105)

Adams, Stewart	$ 164,384
Aitken, William H. and Aitken, Pearl	102,011
Arsenie, James D. and Arsenie, Bill	61,939
Austman, Jeffrey L. and Austman, Marlene	20,192
Babiarz, Jim and Babiarz, Valda	40,862
Balas, Gregory and Balas, Carol Y.	5,937
Basset, Kennth A. and Basset, Mary Lea	46,911
Bednarz, Thomas and Bednarz, Gerrard	258,599
Beer, Robert	47,998
Belak, Randal G. and Belak, Nataline E.	21,347
Belchamber Brothers	289,740
Bender, Philip and Bender, Beverly	44,092
Berlinic Farms	132,710
Biehn, Douglas M. and Biehn, Shirley A.	48,023
Bilokraly, Stanley and Bilokraly, Noel	33,255
Boardman, Donald and Boardman, Lynn	23,791
Bohn, Gerald P. and Bohn, Jeanne L.	81,010

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Continued)*

Bone, Wayne and Bone, Kathleen	52,199
Bood, Marten and Bood, Jacoba A.	32,936
Bowman, David and Bowman, Wayne	51,857
Bracken, Lars E. and Bracken, Noreen	37,559
Buchamer, Alan E. and Hintz, Peggy A.	16,379
Burko, Lorne V. and Burko, Irene J.	239,387
Burko, Randy	45,024
Burton, Kenneth J. and Burton, Betty Lou	44,569
Bussiere, Claude P. and Bussiere, Marina E.	34,091
C.A. (Bert) Mennie and Mennie Bros. Farm Ltd.	212,972
Carnegie, William F. and Carnegie, Lorena	52,159
Cave, Kerry K. and Cave, Phyllis J.	79,499
Chamberlain, Lance A. and Chamberlain, Merle E.	43,524
Chaudary Poultry Farms Ltd.	58,613
Clapson, Larry E. and Clapson, Sharon	29,333
Clavelle, Louis M. and Clavelle, Sherry R.	82,192
Constantinoff, Doug and Constantinoff, Mary Ann	26,727
Cooper, Elbert and Cooper, Anna L.	57,097
Cooper, James A. and Cooper, Gillian	119,295
Cote, George V.	77,947
Dahl, Per and Dahl, Phyllis	46,746
Dancey, James E.	110,143
Davidson, Glenn M. and Davidson, Lily I.	87,477
Davies, Henry D.	85,648
Davis, Dwain W. and Davis, Kathy B.	80,498
Dean, Donald A. and Dean, Verna A.	53,563
Dean, Donald F. and Dean, Eva K.	50,402
Debruyne, George C. and Debruyne, Sharon	61,096
Derbowka, Alex and Derbowka, Theresa	47,279
Derbowka, Ervine and Derbowka, Wendy	77,286
Driedger, Irvin C. and Driedger, Donna L.	80,116
Eberle, Larry E.	13,551
Ehman, Joseph R. and Ehman, Marilyn F.	52,763
Elliott, Gerry E. and Elliott, Patricia L.	31,766
Elsaesser, Douglas A. P.	104,212
Elsaesser, Richard	129,349
Englot, Barry A. and Englot, Linda A.	136,179
Failler, Douglas and Failler, Adele	86,438
Featherstone, A. Greg and Featherstone, Connie M.	33,335
Finlayson, Gerald and Finlayson, Glen and Cadillac Farms	174,238
Finnie, Roy Gordon	139,224
Flaman, Alan J. and Flaman, Dianne E.	30,948
Flodell, Ronald E.	149,092
Forsyth, John D. and Forsyth, Judy M.	72,961
Frammarsuik Farms Ltd. and Olson, Edmond and Olson, Marilyn	530,227
Fraser, Kenneth and Fraser, Margaret A.	24,069
Fuchs, Roy G. and Fuchs, Justina	54,439
Gaboury, Bryan and Gaboury, Lynn and Gaboury, Jim	55,475
Gallant, Garry R. and Gallant, Henry A.	35,010
Gayle, Vernon and Gayle, Marj and Galye, Wayne and Galye, Kathy	145,994
Gammie, Robert	59,475
Garnier, Fabien G. and Garnier, Marilynn J.	64,744
Geck, Allan R. and Geck, Lorraine G.	31,510
Gerbrandt, Reg	75,158
Gibson, Donald and Gibson, Doris	89,546
Glanville, Alex and Glanville, Gail	27,211
Glendenning, Ronald K. and Glendenning, Theresa I.	15,655
Glenn, Ronnie and Glenn, Nancy	15,022
Govan, Gregory and Govan, Hilary	55,619
Griffith, Carlton L. and Griffith, Linda A.	109,670
Gross, Ronald K.	19,631
Grywacheski, Ronald G. and Grywacheski, Sharon K.	144,050
Gudmundson, Garry L. and Gudmundson, Joyce	9,132
Gusikoski, Gordon and Gusikoski, Brenda M.	27,142
Hales, Douglas C. and Hales, Irene M.	69,793
Hall, Oliver and Hall, Nellie	122,279
Halliwell, John V. and Halliwell, Colleen J.	64,250
Hanson, Maurice L. Jr.	54,906
Harris, Dean D. and Harris, Marilyn L.	31,776
Hattum, Solomon and Hattum, Ruby G.	62,686
Hayes, Gerald W. and Hayes, Mary A.	45,547
Heintz, Clinton R. and Heintz, Shirley M.	25,690
Henderson, Dell R. C. and Henderson, Eileen A.	114,498
Hershmiller, Robert and Hershmiller, Louise	29,404
Hewko, Slavie and Hewko, Naden	57,334
Hiebert, Ricky R. and Hiebert, Arlene R.	47,885
Higgins, Ervin and Higgins, Lois	78,064
Hillis, Glen R. and Hillis, Hendrika A.	103,348
Hirsch, Ernst A. and Hirsch, Elvina C.	73,383
Hobman, Wayne Glen	33,218
Holbrook, Garry and Holbrook, Mark	72,629
Hollingshead, Garth and Hollingshead, Delores	165,813
Horseshoe Creek Farms Ltd.	35,109
Hryhoriw, Mike and Hryhoriw, Elsie	11,075
Ingram, Thomas A.	96,427
Iverson, Robert J. and Iverson, Marion E.	62,855
Ivey, Gordon	64,633
Jansen, Ben and Jansen, Alvina	24,109
Joa, John and Joa, Judy	128,902
Johnston, Richard O. and Johnston, Sandra	20,604
Kambeitz, James and Kambeitz, Lionel	164,607
Kaplar, Garry A. and Kaplar, Carol A.	169,432
Kearns, Sydney E.	81,745
Klaassen, Curt and Klaassen, Norman	164,995
Klimuk, John and Klimuk, Helen	68,606
Kloster, Irvin R. and Kloster, Helen P.	19,038
Knaus, Clarence and Knaus, Marjorie	238,212
Kozak, Alex and Kozak, Mary	10,485
Krauss, Daniel and Krauss, Madeleine	93,248
Krupski, Henry S. and Krupski, Evangeline L.	199,465
Kun, Marvin R. and Kun, June K.	26,606
Kunz, Kenneth L. and Kunz, Deanna Y.	49,885
Kurjata, Theodore M. and Kurjata, Michelena	162,791

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Continued)*

Kuzek, Dennis K. and Kuzek, Valerie D.	20,469
Kuzek, Maurice H. and Kuzek, Robertine S.	40,198
Lacelle, Joe and Lacelle, Lorraine	31,147
Lang, Kenneth A. and Blaeser, Maureen R.	118,506
Lanoie, Paul T. and Lanoie, Valda	228,173
Laprell, Rudi L. and Laprell, Elizabeth	149,727
Larose, Allan G. and Larose, Catherine G.	167,183
Larson, Robert C. and Larson, Barbara J.	147,636
Lazar, Alvin A. and Lazar, Lynn I.	35,242
Lefebvre, Gerald D. and Lefebvre, Judy O.	32,657
Leggott, Douglas R. and Leggott, Darlene J.	131,753
Leggott, Glen W. and Leggott, Judith	63,867
Leo Thomas and Sons Farm	5,106
Liggett, T. James	81,763
Lorenz, Valentine and Lorenz, Kim	54,386
Lorenz, Wally and Lorenz, Bernie	309,900
Macdonald, James A. and Macdonald, Irene	43,312
Mackow, Fred and Mackow, Margie	67,300
Magnusson Farms Ltd.	354,116
Marshall, William	110,223
Martin, Albert	85,691
Martin, John L. and Martin, Corrine R.	39,753
McConnell, Glen and McConnell, Marie	41,326
McCorriston, Earl E.	32,105
McLeod, Neil M. and McLeod, Lynda H.	22,493
McNaughton, Ken. C. J. and McNaughton, Shirley E.	33,983
McVicar, Audrey and McVicar, Beverly	89,144
McWilliams, Kenneth M. and McWilliams, Clara E.	16,181
Meacham, Harvey P. and Meacham, Beatrice B.	44,428
Melnychuk, Gerald	34,454
Metz, Dale	179,100
Milne, Kenneth and Milne, Elizabeth	23,049
Mistatim Agri Services Ltd.	22,200
Moar, Donald G. and Moar, Virginia M.	12,544
Mountain View Farms Ltd.	70,969
Munro, Robert M.	17,994
Nagy, Regan W. and Nagy, Lana M.	31,074
Nelson, Richard	54,838
Nicholet, John D.	74,456
Norman, Gordon	75,474
Numedahl, Max and Numedahl, Gladys	23,091
Nygaard, Edward and Nygaard, Sylvia	57,606
Olson, Garry and Olson, Rose	158,738
Olynyk, Lorne W. and Olynyk, Debbie L.	43,603
Palaschuk Farms Ltd. and Palaschuk, Walter and Palaschuk, Belinda	94,552
Paradis, Gerald Eugene and Paradis, Eileen J.	127,338
Partington, Boyd W. and Partington, Louise A.	33,460
Paschke, Ralph D.	11,989
Pastl, Glenn A.	22,463
Payant, Grant and Payant Brothers Ltd.	282,710
Perry, Darryl R. and Perry, Wendy M.	161,954
Petersen, Sharon	47,565
Peterson, Arthur and Peterson, Carolyn L.	46,840
Pfeil, Arnold J. and Pfeil, Clothilda	32,303
Pilling, Irven L. and Adella E.	47,982
Planz, Nathaniel and Planz, Rosina	162,850
Porterfield, Lorne J. and Porterfield, Valerie D.	26,712
Poss, Larry L. and Poss, Ione E.	79,578
Powers, Alan A.	69,234
Raisbeck, William L. and Raisbeck, Lorna L.	27,221
Reavie, James D. and Reavie, Cheryle E.	114,949
Riemer, Robert L.	139,384
Ritchie, Marc and Ritchie, Adele M.	44,530
Roberts Agricultural Ltd.	64,416
Sandilands, Vivian V. and Sandilands, Gavin	69,646
Sawkey, Matthew B. and Sawkey, Ida J.	80,720
Scheck, Victor F. and Scheck, Katherine	32,915
Schiller, Carl and Schiller, Judy	75,206
Schmeichel, Francis E.	98,376
Schnedar, Emil J. and Schnedar, Marilyn	50,562
Schwitzer, Allen and Schwitzer, Lauretta	113,036
Selinger, Ronald and Selinger, Lisa	22,750
Senft, Darius E. and Senft, Maraline	100,121
Senft, Derwin J. and Senft, Ferne	114,694
Simpson, Grant and Simpson, Marie	26,047
Sjogren, Andrew and Sjogren, Gary	39,463
Smith, B. Cameron and Smith, A. Stella	48,123
Smith, John and Smith, Gloria	25,345
Snider, Wilfred M. and Snider, Margaret A.	74,246
Sobus, Lavern A.	28,291
Sparks, Thomas H.	44,084
Spizawka, Orest	14,704
Stafford, Robert E. and Stafford, Debra L.	146,757
Steele, Richard	23,848
Stefankiw, William and Stefankiw, Valerie	72,107
Steinke, Donald W. and Steinke, Judith E.	146,206
Strasser, Jerome E. and Strasser, Lucille M.	16,505
Suignard, J. Dennis and Suignard, Louise M.	33,171
Sunny Hill Farms	140,639
Svedahl, Carmen	83,325
Taylor, James G. and Taylor, Angela	33,633
Taylor, Ronald R. and Taylor, Evelyn	56,935
Thompson, Merlin	33,197
Thomson, Philip and Thompson, Gwenyth	85,648
Tilford, Eugene and Tilford, Archie	198,239
Truitt, Leslie O. and Truitt, Laurie E.	62,365
Tyler, James F. and Tyler, Wilma V.	56,844
Valen, Lauren and Valen, Brenda	39,109
Vaneaton, John L. and Vaneaton, Denise R.	47,247
Veysey, Morris and Veysey, Dora	28,683
Waite, Kenneth G. and Waite, Linda	71,278
Wallis, Brian and Wallis, Walter	29,830
Walter, Garth L. and Walter, June A.	57,344
Ward, John R. and Ward, Linda L.	83,658
Wedeen Farms Ltd.	227,025
Welch, Leslie F.	91,033
Whalley, Dave J. and Whalley, Leslee A.	127,151

Grant Payments — (Continued)

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Concluded)*

White Logging Ltd.	52,682
Whitehead Farms Ltd.	149,522
Whitelaw, Robert A. and Whitelaw, Margaret	51,818
Whiteshore Land and Cattle Ltd.	138,665
Wiebe, Kelvin and Wiebe, Dawn	74,022
Wielgosz, Russell J. and Wielgosz, Charmaine E.	36,294
Wilson, A. Jim	44,264
York, Donald V. and York, Marlene I.	115,504
Young, George B.	10,565
Youzwa, Victor and Youzwa, Terry	165,826
Zopf, Blaine E. and Zopf, Nicole	11,594
Payees under $5,000	22,138
	$ 18,522,569

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20)

Anderson Porkland Ltd.	$ 9,906
Bach, Arden	5,618
Bajan Farms Ltd.	8,290
Bar 25 Feeder Co-op Ltd.	15,098
Benning, Larry	6,974
Birsay Pork Farm	9,992
Bly, Karl G.	8,017
Boutin, Lionel A.	7,076
Box Elder School	7,587
Brady, Edward J.	5,139
Brown, David	5,846
Brown, John	5,846
Bru-del Farms Ltd.	5,067
Buckle, Raymond	9,332
Buckle, Sam Jr.	5,327
C and S Livestock Ltd.	8,795
Cadieu Ranching Ltd.	9,868
Chinook Enterprises	7,474
Clavelle Farm Ltd.	48,254
Couldwell Farms Ltd.	10,037
Crone, Ken	11,178
Crossroad Co-op Farms Ltd.	6,088
Cypress Hutterian Colony	6,521
D and D Farms (1982) Ltd.	12,009
D. Mcqueen Feedyards	78,729
Dale, Terry	5,048
Danychuk, Earl	7,067
Dean, Lyle	8,532
Deneiko Custom Feeding	42,615
Denomie. Roseanne	7,899
Dixon Producers Ltd.	6,243
Dopko, Kenneth M.	7,349
Double P. Farm	5,181
Double S. Feeders	10,316
Downie, Alvin	8,177
Dyck, Murray	12,275
Eaton, Doug H.	13,195
Edwards, Doug	10,608
Elite Stock Farm Ltd.	8,983
English, Elmer D.	13,227
English, William H.	13,227
Ethelton Feed Association Co-op Ltd.	61,615
Fairland Farms Ltd.	13,145
Fancourt, William J.	20,389
Fast, Harold	11,514
Fehr, Walter C.	5,923
Fetter, Garry C.	7,579
Florizone, Louis	6,211
Flynn Bros.	5,314
Fossum, Garry	7,017
Fossum, Warren	7,017
Fruson, Arthur C.	7,568
Fruson, William	5,492
Funk, Walter	12,426
Gaudet, Armand D.	6,294
Gaudet, Arsene	9,726
Gaudet, Bernard	6,658
Gaudet, Paulette J.	6,658
Germs, John H.	5,276
Gilt Line Farm Ltd.	9,774
Grasslands Credit Ltd.	102,396
Gregg Farms Ltd.	12,458
Greiner and Sons Livestock Ltd.	7,318
Groenewoud, T. L.	5,499
Hagerty, Larry	21,163
Harrison, Mertin	7,963
Hawkins, Chris	5,628
Hawkins, Pat	5,629
Hawkins, Walter	5,628
Heaver, Audrey	10,745
Heaver, Richard	10,747
Heaver, Shawn Richard	10,746
Heck, Joseph (Estate Of)	10,515
Hergott, Brian	5,866
Hetherington, C. E.	7,925
Hetherington, Doug	10,086
Hiebert, Cornelis G.	7,206
High Plains Ltd. Partnership	117,541
High Plains Ltd. Partnership "1987"	55,068
Hildebrandt, Henry	6,808
Hillis Farms Ltd.	8,405
Hughes, William L.	22,033
Humboldt Credit Union Ltd.	8,294
Hutterian Brethern Church of Quill Lake	15,211
Hutterian Brethern Church of Springfield	5,487
Hutterian Brethern Colony of:	
Abbey	28,701
Arm River	22,421
Baildon	26,874
Beechy	18,950
Belle Plaine	24,806
Bench Colony	25,495
Big Rose	29,543
Box Elder	25,616
Carmichael	28,025
Clear Springs	25,680
Cypress	20,738
Dinsmore	14,413
Eagle Creek	40,488
Eatonia	50,867
Estuary	15,610
Fort Pitt	100,815
Glidden	28,921
Golden View	27,855
Haven	37,665
Hillcrest	13,369
Hillsvale	10,326
Hodgeville	20,198
Huron	18,646
Kyle	21,514
Lakeview	28,171
Leask	22,392
Main Centre	19,930
Ponteix	32,831
Riverview	12,744
Rose Valley	41,818
Rosetown	34,175
Sand Lake	25,259
Simmie	7,686
Smiley	21,985

Grant Payments — (Continued)

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20) — *(Continued)*

Spring Creek	17,832
Spring Lake	20,228
Springwater	32,257
Star City	16,690
Sunnydale	22,499
Swift Current	11,259
Tompkins	21,517
Vanguard	10,890
Waldeck	14,701
Webb	47,644
West Bench	11,741
Wheatland	32,844
Willow Park	27,053
Intercontinental Packers Ltd.	10,354
Isaac, Laverne	7,438
Isaac, Wayne David	6,327
J and M Farms Ltd.	9,977
J. M. Feeders Ltd.	42,526
Jacobson, Brian	6,409
Jacobson, Pat	5,742
Jadoway Farms Ltd.	5,417
James, Glen	5,354
Janzen, Ernie	6,492
Jenkins, Harold	5,101
Johnson, E. David	8,506
Jorgenson, Ross	11,192
K and Y Farms Ltd.	6,148
Kernaleguen Farm	6,078
Kidd, James P.	8,103
Kidd, K. Brian	8,103
Kirkham, B. Perry	19,571
Kirkham, Jeffrey P.	17,144
Kirzinger, John G.	14,157
Klassen, Richard	5,136
Klassen, Ron	7,512
Kolla, Donald	9,096
Kramer, Stan	11,387
Kress, Jerome	7,688
Kunz, Carey A.	5,500
Kunz, Rodney	5,252
L.P.G. Feeders Ltd.	8,108
Lang Livestock Co. Ltd.	18,481
Larson, Garth	7,579
Lidster, Don G.	9,051
Lidster, Nancy J.	9,051
Lucas, Brian	22,620
Lucas, Melvin	22,620
M and T Feedlot Ltd.	42,982
Macza, Frank	31,733
Mapletoft, W. E.	8,609
Mccargar's Feed Lot Ltd.	7,029
Mckenzie, H. G.	17,127
Merkosky, Dennis	5,214
Mitchell, Ivan	7,107
Morgan, Gwyn D.	6,299
Mortenson, Don	8,317
Munsch, Clifford	7,678
N. L. Enterprises	8,551
National Pig Development (Canada) Co. Ltd.	6,236
Nault, Ralph	5,151
Nelson, Donald	6,220
Nelson, Kenneth	6,220
Nelubowich, Ronald Andrew	5,222
Neudorf, Hon. William Z.	25,038
Neufeld, Gerald B.	5,458
Neufeld, Robert W.	5,458
Nilnice Farms Ltd.	16,081
No. 7 Feeders	7,502
North-ward Farms Ltd.	6,398
O'driscoll Ranches Ltd.	8,762
Penner, Gilbert	6,105

Penner, Ken	6,904
Perkins, Ronald A.	9,951
Peter, Wayne	10,784
Phipps, John R.	6,873
Podhordeski, Larry	10,470
Pogu, Jean	8,425
Poirier, Irene	29,938
Possberg Pork Farms Ltd.	22,521
Possberg, Florian	9,973
Poundmaker Feeders Ltd.	152,574
Prairie Cattle Inc.	7,621
Pranke, Wes L.	6,913
Premium Barley Feeders Ltd.	16,203
Priest, James	5,325
Quiring, Richard	12,851
Rae's Co-operative Farms Ltd.	7,208
Rath, Glenn J.	6,546
Rath, Mathias	6,546
Regier, Steven K.	6,140
Reid Hog Producers Ltd.	5,605
Reimer, Fred H.	6,017
Roy Cattle Co. Ltd.	22,815
Royal View Cattle	15,085
Salisbury, Gary	6,511
Salisbury, James	6,511
Sand, Ronald G.	5,014
Sandhill Feeder Co-operative Ltd.	8,641
Sascan Farms Inc.	22,354
Savage, Clifford	5,076
Schmidt, Arthur	8,097
Sebastian, Ron	11,213
Shawnee Manjou Farms Ltd.	11,711
Siegle, Calvin	16,570
Siemens, Geo A.	6,671
Smith, Bevin	9,476
Smith, Cliff	7,228
South Central Feeders Corporation	8,442
Sparrow, Alan	8,744
Sperle, Balzar	7,699
Spring Valley Feeders 1988 Ltd.	10,810
Springer, Karl	6,827
St. Jacques, Andre	10,878
Stahl, Joshua K.	40,895
Stang, Gary	5,552
Steeves, Floyd	5,166
Stevenson Farms Ltd. (1987)	5,465
Stevenson, Daniel Eugene	9,179
Stevenson, Garry John	13,549
Stevenson, Marlene	5,350
Stimson 96 Ranch Ltd.	11,029
Stokes, Richard	17,726
Stomp Pork Farm Ltd.	36,431
Struble, Alvin	5,198
Struble, Lee	5,198
Stutt Farms Ltd.	10,803
Sword, Lee	8,261
Thibault, Roger	11,183
Toews, Walden	5,225
Tokaryk, Morris	5,012
Tri-R-Enterprises Ltd.	6,412
Trio Livestock Ltd.	6,446
Triple E Farms Ltd.	8,157
Triple T Farms Ltd.	21,269
Tumbleweed Land and Cattle Co.	69,265
Turpie Farms	7,395
Ulrich, Paul J.	13,979
University of Saskatchewan	9,427
V and V Livestock Ltd.	17,866
Wedel, Henry	6,233
Weldon Feeder Co-op	7,641
Werland Farms Ltd.	18,166
Western Acres Ltd.	20,464

Grant Payments — (Concluded)

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20) — *(Concluded)*

Westlane Holdings Ltd.	20,620
Wiesner, Gordon D.	5,888
Wollf, Jacob J.	7,590
Woodcock, Max	5,229
XI Hybrid Stock Farms Ltd.	11,633
Young, Claus E.	5,108
Young, F. W. Ronald	5,893
Zubot, Richard	7,895
588554 Saskatchewan Ltd.	64,309
Payees Under $5,000	3,656,966
	$ 7,804,204

Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidies and allowance for losses on loans related to the Saskatchewan Spring Seeding Program (Subvote 12)

Agricultural Credit Corporation of Saskatchewan	**$ 19,000,000**

Payments pursuant to the Canada - Saskatchewan Crop Assistance Program (Subvote 23)

Canada - Saskatchewan Crop Assistance Program	**$ 277,235,529**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Ahlstrom, Karen	$ 30,110
Andrew, G. Barry	58,854
Avram, Lloyd	24,414
Backman, Blair O.	6,933
Bayne, Gerald R.	49,701
Beatty, Guy H.	7,000
Beaven, John D.	4,950
Bendig, Eugene J.	58,341
Bilinski, Michael J.	5,200
Block, Henry V.	10,075
Bowd, Leslie	84,045
Brandt, Wilf	3,500
Braun, Harvey G.	4,725
Brown, Charlotte	2,700
Buchan, John A.	71,838
Charlton, Alec F.	3,550
Christopherson, Lorne L.	8,998
Clermont, Raymond	17,419
Cooper, George	5,500
Crofford, June I.	45,354
Cushon, Harold N.	64,077
Dennis, Murray G.	3,178
Diesen, John R.	2,635
Dimen, Natalie C.	25,398
Dreher, Adam A.	49,689
Drew, John L.	98,226
Ellis, Harold B.	57,696
Evans, Ken W.	53,262
Farrer, Donn G.	46,794
Florizone, Emil	3,250
Folk, Carl J.	68,742
Ford, Robert J.	61,404
Forsythe, Leeann T.	54,546
Froehlich, Doug	3,700
Gebhardt, Paul D.	49,701
Gelowitz, Leanne	26,325
Gogel, Murray D.	14,725
Goohsen, Jack F.	3,150
Gurney, Chuck H.	2,700
Hanke, Glenn	5,200
Hingston, Allen R.	59,415
Janczyszyn, Gus	26,532
Johnson, Edna C.	35,977
Johnson, Harvey	60,018
Johnson, Mervin Ross	51,357
Kazeil, Bernice	9,475
Kehrig, Leonard	7,200
Klippenstine, Duane	59,337
Koch, Barry	2,550
Kopp, Annette	7,275
Kramer, Stuart L.	92,349
Kvisle, Ervin O.	3,350
Ledingham, Janet L.	17,150
Lisle, Douglas J. R.	75,645
Lowe, Karen	26,706
MacDonald, Marvin	7,650
MacDougall, Denis G.	15,025
Madsen, Dion Curtis	7,228
Martens, Hon. Harold A.	36,610
Martin, Ivan	6,868
Mazer, Wesley G.	16,200
McAvoy, Michael J.	60,997
McKee, Tom D.	4,800
McKnight, Laureen M.	26,805
McLaughlin, Hugh M.	12,646
Mortenson, Larry	4,800
Moskal, Allan	4,050
Mulhern, Allan E.	2,790
Murchison, Harvey K.	51,498
Murray, Richard J.	41,271
Neufeld, Jack	6,402
Pearce, Laurie	24,137
Penrose, Walter H.	13,150
Petruic, Kenneth	51,960
Piercy, A. Jean	2,625
Popescul, John Gordon	7,200
Ravndahl, Laura	6,925
Rayner, William	40,569
Reimer, Eddy W.	62,454
Rempel, Peter D.	66,882
Robbie, Ken	3,600
Roberts, Dennis K.	5,616
Ross, Merv M.	56,786
Schroeder, Gordon W.	2,925
Scott, Terrence Garth	64,340
Seitz, Hans S.	2,790
Shygera, Brian	33,063
Sim, David	71,517
Small, William	13,275
Sobb, Carolyn M.	22,375
Spetz, Garfield Scott	84,213
Spinato, Maria T.	52,350
Stavness, Lyle	60,018
Stinnen, Erna M.	54,639
Sutherland, Jack	36,200
Theede, Douglas A.	61,906
Tittemore, James E.	3,450
Toma, Roberta K.	35,186

Personal Services — *(Concluded)*

Tomecko, Dianne	38,259
Vancuren, Gerald A.	11,905
Walker, Stewart H.	8,875
Weatherald, Durwin E.	5,150
Wedewer, Donald H.	10,450
Wickenheiser, Dennis	39,426
Williams, Bonnie E.	17,952
Willness, Lorence	9,500
Woloschuk, Violet	41,949
Woulds, Curtis P.	20,061
Wrubleski, E. Martin	64,224
Yong, Choon W.	60,018
Zepp, John E.	60,018
Zilm, Henry	93,837

Conservation and Development Revolving Fund

Friedrich, Newton	$ 3,620

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Canebsco Subscription Services Ltd.	$ 31,804
Charlton Communication Inc.	38,000
Commercial Printers Ltd.	34,955
Compushare Ltd.	68,693
Conservation and Development Revolving Fund	727,517
D. C. Madsen and Associates	30,661
D. W. Dunn and Associates	67,939
D.I.D. Communications	44,661
Data Business Forms Saskatchewan	45,536
Deloitte and Touche	49,720
Dome Advertising Ltd.	58,473
Dome Media Buying Services Ltd.	709,191
Double E Consulting Services	22,888
Event Marketing Group	25,661
Food Focus Saskatoon Inc.	27,798
Forbes Anderson Press Ltd.	43,475
Hamer, Arthur	26,579
John Coutts Library Services Ltd.	21,851
Mercury Graphics Corporation	68,500
Miles Canada Inc.	26,321
National Print-it Centres	36,628
O and T Agdevco Ltd.	47,000
Peak Management Inc.	62,737
Prince Albert Development and Diversification District Board No. 32	200,000
Printco Graphics Inc.	40,056
Ramada Renaissance Hotel	30,199
Receiver General for Canada - Agriculture Canada	324,378
Regina Fast Print	36,338
Roberts and Poole Communications	1,108,497
Sage Consulting Group Ltd.	49,972
Saskatchewan Pork Producers Marketing Board	47,229
Saskatchewan Property Management Corporation	1,750,334
Saskatchewan Public Service Commission	41,553
SaskTel	376,127
Strategic Direct Marketing Inc.	30,220
Success Office Systems	51,264
Tank Resource Group Inc.	35,000
Thorson Information Services	60,000
W. J. Meili Consulting	57,515
W.C.M. Consulting	34,502
West Tech Consulting Ltd.	49,363
Westbridge Computer Corporation	375,860
Western Litho Ltd.	24,731
Western Producer	25,579

Conservation and Development Revolving Fund

Minister of Finance	$ 839,020
Saskatchewan Property Management Corporation	48,836

Agriculture and Food — Agriculture Development Fund

All expenditures paid from this vote were grants to the Agriculture Development Fund.

Payment to the Agriculture Development Fund for administration and promotion (Subvote 1)	$ 1,500,000
Payment to the Agriculture Development Fund for agricultural research, development and demonstration activities and services (Subvote 2)	$ 13,708,000
Payment to the Agriculture Development Fund to provide payments pursuant to the Canada - Saskatchewan Subsidiary Agreement on Agricultural Development and other food processing initatives (Subvote 3)	$ 1,403,000
Payment to the Agriculture Development Fund to provide a grant to the Saskatchewan Water Corporation for the development of individual irrigation projects (Subvote 8)	$ 1,000,000
Payment to the Agriculture Development Fund to provide payments pursuant to and for activities and services relating to the Canada - Saskatchewan Soil Conservation Agreement (Subvote 5)	$ 3,115,000
Payment to the Agriculture Development Fund to provide payments to or on behalf of Agwest Biotech Inc. (Subvote 6)	$ 1,620,000
Payment to the Agriculture Development Fund for activities and services relating to diversification and commercialization of agricultural products (Subvote 7)	$ 700,000
Payment to the Agriculture Development Fund to provide a grant to the Saskatchewan Water Corporation for irrigation development loan repayments (Subvote 9)	$ 1,976,000
Payment to the Agriculture Development Fund for food and agri-processing development projects (Subvote 11)	$ 900,000
Payment to the Agriculture Development Fund for repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation for the College of Agriculture building (Subvote 10)	$ 1,798,500

Community Services

(thousands of dollars)

	Personal Services									
Subvote	General	Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Administration	$ 764	$	$ 742	$ 455	$ 374	$ 141	$ 1	$ 117	$	$ 2,594
2 Municipal Finance	516	....	20	....	3	1	....	....	....	540
3 Community Planning Services	1,073	....	3	....	10	18	....	....	....	1,104
16 Municipal Advisory Services	322	....	4	....	8	2	....	....	....	336
15 Northern Municipal Services	423	....	34	....	26	1	....	....	....	484
82 Payments to Saskatchewan Property Management Corporation	....	....	468	....	....	....	....	....	....	468
24 Urban Revenue Sharing	....	....	....	....	....	....	66,998	....	....	66,998
33 Grants to municipalities and organizations for local studies and research	....	....	....	....	....	....	18	....	....	18
44 Northern Revenue Sharing	....	....	....	....	....	....	5,253	....	....	5,253
7[illegible] To provide a grant to the Saskatchewan Assessment Management Agency (Statutory)	....	....	....	....	....	....	7,832	....	....	7,832
84 Community Planning Grants	....	....	....	....	....	....	21	....	....	21
6 To provide for expenditures respecting the Business Tax Assistance Program	....	....	12	....	....	198	6,561	....	....	6,771
83 Members of the Executive Council (Statutory)	50	....	....	....	....	....	....	....	....	50
18 Fire and Building Safety	282	....	26	2	26	2	....	....	....	338
19 Emergency Measures Organization	50	54	19	....	23	11	....	2	....	159
20 Grants under the Provincial Cultural and Recreational Facilities Program	....	....	....	....	....	....	5,699	....	....	5,699
26 Northern Community Relations	56	....	12	....	12	....	....	....	....	80
52 Provincial Inquiry Centre	....	....	....	....	....	121	....	....	....	121
53 Program Advisory Branch	42	....	1	....	1	4	....	....	....	48
55 Saskatchewan Library	338	....	209	....	3	21	....	23	....	594
56 Grants to Libraries	....	....	....	....	....	....	147	....	....	147
60 Payment to Wascana Centre Authority for maintenance of grounds	....	....	....	....	....	....	....	....	....	....
69 Grant to the City of Swift Current for the Chinook Parkway	....	....	....	....	....	....	....	....	....	....
86 Grants to municipalities under the Transit Assistance for the Disabled Program	....	....	....	....	....	....	943	....	....	943

88 Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	....	....	....	....	....	....	510	....	....	510
Total	**$ 3,916 $**	**54 $**	**1,550 $**	**457 $**	**486 $**	**520 $**	**93,983 $**	**142 $**	**........ $**	**101,108**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Administration (Subvote 1)

Payees under $5,000	$	**750**

Urban Revenue Sharing (Subvote 24)

General

Abbey, Village of	$	16,308
Aberdeen, Village of		51,333
Abernethy, Village of		24,157
Admiral, Village of		5,814
Alameda, Town of		27,718
Albertville, Village of		17,008
Alida, Village of		18,646
Allan, Town of		78,055
Alsask, Village of		30,514
Alvena, Village of		9,234
Aneroid, Village of		12,580
Annaheim, Village of		18,321
Antler, Village of		9,980
Arborfield, Town of		38,203
Archerwill, Village of		23,123
Arcola, Town of		45,234
Arelee, Village of		8,018
Arran, Village of		9,372
Asquith, Town of		62,775
Assiniboia, Town of		281,240
Atwater, Village of		7,137
Avonlea, Village of		33,046
Aylesbury, Village of		8,415
Aylsham, Village of		12,421
B-Say-Tah, Resort Village of		7,958
Balcarres, Town of		61,942
Balgonie, Town of		108,966
Bangor, Village of		9,235
Battleford, Town of		433,005
Beatty, Village of		10,052
Beechy, Village of		25,580
Belle Plaine, Village of		10,912
Bengough, Town of		46,647
Benson, Village of		9,982
Bethune, Village of		30,610
Bienfait, Town of		84,240
Big River, Town of		82,665
Biggar, Town of		235,838
Birch Hills, Town of		96,843
Birsay, Village of		9,341
Bjorkdale, Village of		26,017
Bladworth, Village of		11,340
Blaine Lake, Town of		56,897
Borden, Village of		19,463
Bounty, Village of		6,212
Bracken, Village of		7,651
Bradwell, Village of		14,365
Bredenbury, Town of		36,239
Briercrest, Village of		13,381
Broadview, Town of		74,756
Brock, Village of		15,260
Broderick, Village of		13,103
Brownlee, Village of		11,013
Bruno, Town of		66,548
Buchanan, Village of		29,935
Buena Vista, Resort Village of		15,378
Bulyea, Village of		13,310
Burstall, Town of		47,581
Cabri, Town of		50,607
Cadillac, Village of		14,387
Calder, Village of		14,487
Candle Lake, Resort Village of		21,296
Cando, Village of		16,151
Canora, Town of		228,147
Canwood, Village of		32,609
Carievale, Village of		19,315
Carlyle, Town of		114,916
Carmichael, Village of		5,477
Carnduff, Town of		103,106
Caronport, Village of		63,445
Carragana, Village of		9,143
Carrot River, Town of		105,330
Central Butte, Town of		52,129
Ceylon, Village of		19,194
Chamberlain, Village of		12,493
Chaplin, Village of		31,488
Chitek Lake, Resort Village of		15,753
Choiceland, Town of		46,443
Christopher Lake, Village of		16,482
Churchbridge, Town of		103,643
Clavet, Village of		33,309
Climax, Village of		20,564
Cochin, Resort Village of		12,306
Coderre, Village of		10,759
Codette, Village of		27,667
Coleville, Village of		34,479
Colgate, Village of		9,667
Colonsay, Town of		46,514
Conquest, Village of		20,990
Consul, Village of		12,482
Coronach, Town of		97,251
Craik, Town of		51,099
Craven, Village of		22,278
Creelman, Village of		15,400
Cudworth, Town of		77,930
Cupar, Town of		60,107
Cut Knife, Town of		57,875
Dafoe, Village of		5,117
Dalmeny, Town of		155,700
Davidson, Town of		105,915
Debden, Village of		35,292
Delisle, Town of		87,454
Denholm, Village of		11,015
Denzil, Village of		21,595
Dilke, Village of		12,451
Dinsmore, Village of		30,614
Disley, Village of		6,594
Dodsland, Village of		21,297
Dollard, Village of		6,909
Domremy, Village of		18,317
Dorintosh, Village of		9,155
Drake, Village of		20,598
Drinkwater, Village of		8,441
Dubuc, Village of		10,820
Duck Lake, Town of		67,091
Duff, Village of		8,804
Dundurn, Town of		49,348
Duval, Village of		11,646
Dysart, Village of		20,962
Earl Grey, Village of		25,057
Eastend, Town of		58,540
Eatonia, Town of		48,890
Ebenezer, Village of		19,811
Edam, Village of		40,617
Edenwold, Village of		16,566
Elbow, Village of		27,694
Elfros, Village of		18,579
Elrose, Town of		58,530
Elstow, Village of		11,945
Endeavour, Village of		20,332
Englefeld, Village of		22,874
Ernfold, Village of		9,705

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Continued)*

Esterhazy, Town of	292,404
Estevan, City of	880,991
Eston, Town of	118,580
Evesham, Village of	6,818
Eyebrow, Village of	18,968
Fairlight, Village of	9,540
Fenwood, Village of	9,657
Fife Lake, Village of	8,839
Fillmore, Village of	28,695
Findlater, Village of	8,590
Flaxcombe, Village of	15,027
Fleming, Town of	14,185
Foam Lake, Town of	139,349
Forget, Village of	9,559
Fort Qu'Appelle, Town of	187,477
Fort San, Resort Village of	18,103
Fosston, Village of	8,975
Fox Valley, Village of	35,071
Francis, Town of	19,679
Frobisher, Village of	17,002
Frontier, Village of	52,732
Gainsborough, Village of	29,943
Gerald, Village of	20,166
Girvin, Village of	6,489
Gladmar, Village of	7,744
Glaslyn, Village of	38,749
Glen Ewen, Village of	19,170
Glenavon, Village of	22,800
Glenside, Village of	10,252
Glentworth, Village of	7,723
Glidden, Village of	8,176
Golden Prairie, Village of	8,704
Goodeve, Village of	9,647
Goodsoil, Village of	20,241
Goodwater, Village of	7,655
Govan, Town of	29,098
Grand Coulee, Village of	27,550
Gravelbourg, Town of	124,726
Grayson, Village of	20,579
Grenfell, Town of	113,271
Guernsey, Village of	16,388
Gull Lake, Town of	97,096
Hafford, Town of	49,938
Hague, Village of	56,131
Halbrite, Village of	12,415
Handel, Village of	8,080
Hanley, Town of	44,815
Hardy, Village of	5,813
Harris, Village of	20,572
Hawarden, Village of	11,564
Hazenmore, Village of	10,770
Hazlet, Village of	14,360
Hepburn, Village of	41,935
Herbert, Town of	94,962
Herschel, Village of	7,812
Heward, Village of	6,266
Hodgeville, Village of	22,510
Holdfast, Village of	21,637
Hubbard, Village of	9,694
Hudson Bay, Town of	189,779
Humboldt, Town of	449,240
Hyas, Village of	16,346
Imperial, Town of	40,726
Indian Head, Town of	183,295
Insinger, Village of	6,987
Invermay, Village of	32,415
Ituna, Town of	81,593
Jansen, Village of	18,079
Jedburgh, Village of	6,436
Kamsack, Town of	238,495
Katepwa Beach, Resort Village of	7,385
Keeler, Village of	6,428
Kelfield, Village of	5,152
Kelliher, Village of	30,133
Kelvington, Town of	119,656
Kenaston, Village of	28,276
Kendal, Village of	11,591
Kennedy, Village of	28,762
Kenosee Lake, Village of	11,994
Kerrobert, Town of	114,365
Khedive, Village of	6,795
Killaly, Village of	13,234
Kincaid, Village of	18,517
Kindersley, Town of	381,534
Kinistino, Town of	68,280
Kinley, Village of	6,822
Kipling, Town of	90,885
Kisbey, Village of	22,446
Krydor, Village of	8,673
Kyle, Town of	38,948
Lafleche, Town of	40,973
Laird, Village of	23,149
Lake Alma, Village of	9,663
Lake Lenore, Village of	28,325
Lampman, Town of	59,411
Lancer, Village of	12,732
Landis, Village of	22,905
Lang, Village of	16,879
Langenburg, Town of	124,514
Langham, Town of	130,692
Lanigan, Town of	133,141
Lashburn, Town of	79,188
Leader, Town of	94,529
Leask, Village of	35,116
Lebret, Village of	19,255
Lemberg, Town of	36,240
Leoville, Village of	32,822
Leross, Village of	9,115
Leroy, Town of	49,481
Leslie, Village of	7,347
Lestock, Village of	29,488
Liberty, Village of	10,618
Limerick, Village of	14,267
Lintlaw, Village of	22,399
Lipton, Village of	30,842
Lloydminster, City of	433,929
Lockwood, Village of	5,938
Loon Lake, Village of	34,263
Loreburn, Village of	17,439
Love, Village of	13,298
Loverna, Village of	6,481
Lucky Lake, Village of	30,550
Lumsden, Town of	156,332
Luseland, Town of	61,824
Macklin, Town of	110,498
MacNutt, Village of	11,561
Macoun, Village of	17,835
Macrorie, Village of	12,630
Madison, Village of	6,024
Maidstone, Town of	91,778
Major, Village of	11,620
Makwa, Village of	13,901
Manitou Beach, Resort Village of	12,827
Mankota, Village of	29,429
Manor, Village of	30,228
Mantario, Village of	6,598
Maple Creek, Town of	218,471
Marcelin, Village of	20,134
Marengo, Village of	9,783
Margo, Village of	14,125
Markinch, Village of	11,203
Marquis, Village of	10,549
Marsden, Village of	24,165
Marshall, Village of	72,098

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Continued)*

Martensville, Town of	379,840
Maryfield, Village of	37,577
Maymont, Village of	20,728
Mazenod, Village of	6,784
McLean, Village of	21,069
McTaggart, Village of	12,985
Meacham, Village of	14,925
Meadow Lake, Town of	407,699
Meath Park, Village of	22,233
Medstead, Village of	15,962
Melfort, City of	510,437
Melville City of	447,816
Mendham, Village of	9,274
Meota, Village of	23,579
Mervin, Village of	15,764
Meyronne, Village of	9,629
Midale, Town of	50,755
Middle Lake, Village of	20,423
Milden, Village of	22,530
Milestone, Town of	51,303
Minton, Village of	12,014
Mistatim, Village of	15,950
Montmartre, Village of	42,579
Moose Jaw, City of	3,591,921
Moosomin, Town of	229,249
Morse, Town of	25,753
Mortlach, Village of	26,911
Mossbank, Town of	33,468
Muenster, Village of	33,275
Naicam, Town of	85,504
Neilburg, Village of	31,640
Netherhill, Village of	8,658
Neudorf, Village of	33,332
Neville, Village of	10,561
Nipawin, Town of	397,089
Nokomis, Town of	47,739
Norquay, Town of	49,422
North Battleford, City of	1,287,419
North Portal, Village of	16,729
Odessa, Village of	20,703
Ogema, Town of	31,277
Osage, Village of	6,389
Osler, Town of	60,942
Outlook, Town of	215,965
Oxbow, Town of	114,031
Paddockwood, Village of	18,476
Palmer, Village of	7,909
Pangman, Village of	26,027
Paradise Hill, Village of	38,802
Parkside, Village of	12,778
Paynton, Village of	20,026
Pelly, Village of	34,247
Pennant, Village of	16,663
Pense, Village of	54,838
Penzance, Village of	9,114
Perdue, Village of	35,511
Piapot, Village of	9,131
Pierceland, Village of	41,373
Pilger, Village of	14,097
Pilot Butte, Town of	155,240
Plato, Village of	6,469
Pleasantdale, Village of	13,101
Plenty, Village of	15,773
Plunkett, Village of	12,560
Ponteix, Town of	62,556
Porcupine Plain, Town of	85,957
Preeceville, Town of	128,649
Prelate, Village of	24,277
Primate, Village of	9,567
Prince Albert, City of	3,161,588
Prud'Homme, Village of	16,978
Punnichy, Village of	31,054

Qu'Appelle, Town of	75,001
Quill Lake, Village of	38,503
Quinton, Village of	16,738
Rural Municipality of Terrell No. 101	5,565
Rabbit Lake, Village of	16,867
Radisson, Town of	34,715
Radville, Town of	90,500
Rama, Village of	13,189
Raymore, Town of	57,790
Redvers, Town of	89,375
Regina Beach, Town of	84,708
Regina, City of	15,727,047
Rhein, Village of	23,766
Richard, Village of	5,871
Richmound, Village of	18,118
Ridgedale, Village of	13,847
Riverhurst, Village of	16,197
Robsart, Village of	5,321
Rocanville, Town of	75,404
Roche Percee, Village of	19,580
Rockglen, Town of	48,574
Rockhaven, Village of	5,909
Rose Valley, Town of	44,344
Rosetown, Town of	225,922
Rosthern, Town of	143,566
Rouleau, Town of	42,695
Ruddell, Village of	6,192
Rush Lake, Village of	9,442
Ruthilda, Village of	7,149
Saltcoats, Town of	58,468
Salvador, Village of	7,003
Saskatchewan Beach, Resort Village of	6,448
Saskatoon, City of	15,860,417
Sceptre, Village of	16,973
Scott, Town of	17,245
Sedley, Village of	31,421
Semans, Village of	24,564
Senlac, Village of	10,351
Shackleton, Village of	7,191
Shamrock, Village of	9,209
Shaunavon, Town of	180,592
Sheho, Village of	22,180
Shell Lake, Village of	22,515
Shellbrook, Town of	122,853
Silton, Village of	9,853
Simpson, Village of	20,322
Sintaluta, Town of	16,397
Smeaton, Village of	25,367
Smiley, Village of	12,686
Southey, Town of	59,500
Sovereign, Village of	8,148
Spalding, Village of	30,168
Speers, Village of	11,199
Spiritwood, Town of	107,968
Springside, Town of	55,014
Springwater, Village of	6,888
Spruce Lake, Village of	9,091
Spy Hill, Village of	28,240
St. Benedict, Village of	14,389
St. Brieux, Village of	33,394
St. Gregor, Village of	11,820
St. Louis, Village of	37,740
St. Victor, Village of	6,330
St. Walburg, Town of	69,242
Star City, Town of	49,349
Stenen, Village of	13,656
Stewart Valley, Village of	13,258
Stockholm, Village of	34,452
Stornoway, Village of	5,030
Strothoaks, Village of	14,381
Stoughton, Town of	68,329

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Concluded)*

Strasbourg, Town of		76,347
Strongfield, Village of		8,161
Sturgis, Town of		74,352
Success, Village of		6,968
Sun Valley, Resort Village of		5,563
Swift Current, City of		1,297,054
Tantallon, Village of		17,946
Tessier, Village of		6,447
Theodore, Village of		35,589
Tisdale, Town of		275,574
Togo, Village of		15,570
Tompkins, Village of		22,253
Torquay, Village of		28,139
Tramping Lake, Village of		16,076
Tribune, Village of		7,254
Tugaske, Village of		16,210
Turtleford, Town of		41,090
Tuxford, Village of		9,041
Unity, Town of		221,361
Val Marie, Village of		18,644
Valparaiso, Village of		6,043
Vanguard, Village of		22,075
Vanscoy, Village of		34,233
Vawn, Village of		8,988
Verigin, Village of		11,712
Vibank, Village of		33,388
Viceroy, Village of		8,467
Viscount, Village of		26,903
Vonda, Town of		28,755
Wadena, Town of		149,395
Wakaw, Town of		91,100
Waldeck, Village of		28,745
Waldheim, Town of		82,848
Waldron, Village of		6,726
Wapella, Town of		36,130
Warman, Town of		302,343
Waseca, Village of		16,057
Watrous, Town of		186,456
Watson, Town of		99,654
Wawota, Town of		66,805
Webb, Village of		9,037
Weekes, Village of		14,896
Weirdale, Village of		15,130
Weldon, Village of		22,029
Welwyn, Village of		15,264
West Bend, Village of		5,553
Weyburn, City of		892,517
White City, Village of		78,848
White Fox, Village of		37,006
Whitewood, Town of		111,852
Wilcox, Village of		19,948
Wilkie, Town of		145,584
Willow Bunch, Town of		41,010
Willowbrook, Village of		7,966
Windthorst, Village of		19,431
Wiseton, Village of		15,761
Wishart, Village of		18,080
Wolseley, Town of		73,714
Wood Mountain, Village of		5,494
Woodrow, Village of		7,071
Wroxton, Village of		7,908
Wynyard, Town of		197,758
Yarbo, Village of		14,244
Yellow Creek, Village of		13,116
Yellow Grass, Town of		55,533
Yorkton, City of		1,247,627
Young, Village of		33,640
Zealandia, Town of		13,651
Zelma, Village of		7,621
Zenon Park, Village of		27,851
Payees under $5,000		115,472
	$	**66,700,664**

Fire Protection:

Estevan, City of	$	10,000
Humboldt, Town of		5,097
Melfort, City of		6,078
Melville, City of		5,123
Moose Jaw, City of		10,000
North Battleford, City of		10,000
Regina, City of		10,000
Saskatoon, City of		10,000
Swift Current, City of		10,000
Weyburn, City of		10,000
Yorkton, City of		10,000
Payees under $5,000		201,503
	$	**297,801**

Grants to municipalities and organizations for local studies and research (Subvote 33)

Hodgeville, Village of	$	5,000
Intergovernmental Committee on Urban Reg[illegible]al Research		13,135
	$	**18,135**

Northern Revenue Sharing (Subvote 44)

Northern Revenue Sharing Trust Account	$	**5,252,700**

To provide for a grant to the Saskatchewan Assessment Management Agency (Statutory) (Subvote 79)

Saskatchewan Assessment Management Agency	$	**7,832,400**

Community Planning Grants (Subvote 84)

Humboldt, Town of	$	6,666
Yorkton, City of		9,915
Payees under $5,000		4,044
	$	**20,625**

To provide for expenditures respecting the Business Tax Assistance Program (Subvote 6)

Acklands Ltd.	$	5,000
Acme Video Inc.		5,000
Army and Navy Department Stores Ltd.		5,000
Bank of Montreal		5,000
Bank of Nova Scotia		5,000
Battlefords Co-op		5,000
Beeland Co-operative Association Ltd.		5,000

Grant Payments — *(Continued)*

To provide for expenditures respecting the Business Tax Assistance Program (Subvote 6) — *(Concluded)*

Bi-Rite Drugs Ltd.	5,000
Borderland Co-operative Ltd.	5,000
Cameco Canadian Mining and Energy	5,000
Canadian Imperial Bank of Commerce	5,000
Canadian Pacific Railway	5,000
Cargill Ltd.	5,000
Dairy Producers Co-operative Ltd.	5,000
Deloitte and Touche	5,000
Delta Co-operative Association Ltd.	5,000
Fanny's Fabrics	5,000
Federated Co-operatives Ltd.	5,000
Fort Ignition	5,000
Herbert School Division No. 79	5,705
Hudson's Bay Co.	5,000
IBM Canada Ltd.	5,000
Imperial Parking Ltd.	5,000
International Mineral and Chemical Corporation	5,000
Leon-Ram Enterprises Inc.	5,000
MacPherson, Leslie and Tyerman	5,000
Mac's Convenience Stores	5,000
Mark's Work Wearhouse	5,000
Melfort Co-operative Association Ltd.	5,000
Morris Industries Ltd.	5,000
N. M. Paterson and Sons Ltd.	5,000
North American Lumber Ltd.	5,000
Parrish and Heimbecker Ltd.	5,000
PCS Inc. — Lanigan Division	5,000
Petro Canada Inc.	5,000
Pinders Drug Stores	5,000
Pioneer Co-operative Association Ltd.	5,000
Pioneer Grain Company Ltd.	5,000
Prince Albert Co-operative Association Ltd.	5,000
Prince Albert Credit Union	5,000
Remai Investment Corporation	5,000
Royal Bank of Canada	5,000
Rural Municipality of Weyburn No. 67	7,314
Saan Stores Ltd.	5,000
Saskatchewan Wheat Pool	5,000
Saskatoon Co-operative Association Ltd.	5,000
Saskatoon Credit Union	5,000
Sears Canada Inc.	5,000
Shaunavon Co-operative Association Ltd.	5,000
Shell Canada	5,000
Sherwood Co-operative Association Ltd.	5,000
Sherwood Credit Union	5,000
Toronto Dominion Bank	5,000
United Grain Growers Ltd.	5,000
Westbridge Computer Corporation	5,000
Weyburn Co-operative Association Ltd.	5,000
Weyburn School Division No. 97	5,171
Zellers Inc.	5,000
Payees under $5,000	6,267,782
	$ 6,560,972

Grants under the Provincial Cultural and Recreational Facilities Program (Subvote 20)

Abernethy, Village of	$ 18,025
Air Ronge, Northern Village of	12,314
Alameda, Town of	22,904
Assiniboia, Town of	53,300
Balgonie, Town of	12,339
Battleford, Town of	50,000
Beauval, Northern Village of	112,473
Bethune, Village of	100,000
Bienfait, Town of	11,182
Biggar, Town of	23,278
Borden, Village of	6,857
Broadview, Town of	19,039
Bulyea, Village of	9,250
Carnduff, Town of	41,319
Carrot River, Town of	60,000
Chitek Lake, Resort Village of	44,800
Churchbridge, Town of	21,830
Clavet, Village of	100,000
Craik, Town of	13,001
Creighton, Town of	5,000
Cupar, Town of	30,000
Delisle, Town of	10,717
Denzil, Village of	25,000
Domremy, Village of	12,071
Eastend, Town of	113,539
Eatonia, Town of	8,693
Elrose, Town of	9,363
Englefeld, Village of	5,494
Eston, Town of	50,000
Fillmore, Village of	7,762
Flying Dust Band No. 105	29,384
Fort Qu'Appelle, Town of	26,598
Fox Valley, Village of	66,800
Glentworth, Village of	14,292
Goodsoil, Village of	56,050
Gordon Indian Reserve No. 86 Band Office	74,400
Gull Lake, Town of	13,197
Hafford, Town of	38,082
Harris, Village of	18,508
Hazlet, Village of	33,350
Hepburn, Village of	6,130
Holdfast, Village of	40,800
Humboldt, Town of	54,000
Invermay, Village of	11,223
Kamsack, Town of	41,367
Kelvington, Town of	22,643
Kerrobert, Town of	19,621
Kinistin Band	26,161
Kyle, Town of	19,705
La Ronge, Town of	8,062
Lake Lenore, Village of	15,058
Lanigan, Town of	23,619
Leroy, Town of	16,250
Lintlaw, Village of	12,500
Lipton, Village of	66,700
Lloydminster, City of	50,000
Loreburn, Village of	62,500
Lumsden, Town of	21,400
Maidstone, Town of	25,873
Makwa, Village of	37,500
Maple Creek, Town of	33,400
Martensville, Town of	24,984
Meadow Lake, Town of	38,020
Meath Park, Village of	5,214
Melfort, City of	168,750
Melville, City of	73,760
Mervin, Village of	21,190
Moose Jaw, City of	55,000
Naicam, Town of	100,000
Neilburg, Village of	14,000
Neudorf, Village of	14,551
Nipawin, Town of	49,126
Nokomis, Town of	80,000
Norquay, Town of	50,000
North Battleford, City of	117,975

Grant Payments — *(Concluded)*

Grants under the Provincial Cultural and Recreational Facilities Program (Subvote 20) — *(Concluded)*

Odessa, Village of	33,300
Outlook, Town of	15,388
Paradise Hill, Village of	24,400
Parkside, Village of	11,790
Pelly, Village of	17,660
Pense, Village of	75,000
Ponteix, Town of	12,032
Porcupine Plain, Town of	20,100
Preeceville, Town of	55,998
Prince Albert, City of	151,050
Quill Lake, Village of	75,000
Rural Municipality of Argyle No. 1	7,500
Rural Municipality of Arlington No. 79	42,891
Rural Municipality of Browning No. 34	7,500
Rural Municipality of Buckland No. 491	30,958
Rural Municipality of Corman Park No. 344	18,750
Rural Municipality of Estevan No. 5	15,000
Rural Municipality of Frenchman Butte No. 501	9,326
Rural Municipality of Hazel Dell No. 335	6,229
Rural Municipality of Hoodoo No. 401	11,700
Rural Municipality of Mervin No. 499	31,600
Rural Municipality of Nipawin No. 487	11,100
Rural Municipality of Prince Albert No. 461	5,250
Rural Municipality of Rosthern No. 403	13,485
Rural Municipality of Round Hill No. 467	10,000
Rural Municipality of St. Louis No. 431	22,892
Rural Municipality of Weyburn No. 67	15,000
Rural Municipality of Willow Creek No. 458	7,000
Radville, Town of	22,750
Raymore, Town of	27,230
Redvers, Town of	6,688
Regina, City of	300,000
Riverhurst, Village of	33,000
Rocanville, Town of	15,328
Rosetown, Town of	35,132
Rosthern, Town of	41,641
Rouleau, Town of	41,772
Sakimay Indian Band No. 74	12,525
Saltcoats, Town of	8,400
Saskatoon, City of	300,000
Saulteaux Band	100,000
Sedley, Village of	25,865
Shaunavon, Town of	22,889
Smeaton, Village of	14,715
Southey, Town of	31,250
Spy Hill, Village of	9,024
St. Brieux, Village of	6,725
St. Louis, Village of	35,210
St. Walburg, Town of	101,324
Star City, Town of	7,060
Stoughton, Town of	22,500
Strasbourg, Town of	32,196
Sturgis, Town of	9,625
Swift Current, City of	134,325
Theodore, Village of	83,614
Turtleford, Town of	12,235
Verigin, Village of	15,550
Vibank, Village of	58,149
Viscount, Village of	130,000
Weldon, Village of	28,672
Weyburn, City of	103,117
White City, Village of	15,000
Whitebear Band	21,874
Whitewood, Town of	57,625
Willow Bunch, Town of	15,000
Wynyard, Town of	50,483
Yellow Grass, Town of	50,050
Yellow Quill Band	7,235
Yorkton, City of	30,000
Young, Village of	24,904
Payees under $5,000	33,176
	$ 5,699,050

Grants to Libraries (Subvote 56)

Northern Municipal Libraries:

Beauval Public Library	$ 15,000
Creighton Public Library Board	8,500
Ile a La Crosse Public Library	15,000
Keethanow School	15,000
Kitsakik School Public Library	15,000
La Loche Public Library Board	15,000
La Ronge Public Library	15,000
Montreal Lake Community Library	15,000
Tawowikamik Public Library	15,000
Wisewood Public Library Board	15,000
Payees under $5,000	3,931
	$ 147,431

Grants to municipalities under the Transit Assistance for the Disabled Program (Subvote 86)

Estevan, City of	$ 14,242
Hafford, Town of	6,000
Humboldt, Town of	5,419
Kindersley, Town of	5,808
Lloydminster, City of	12,020
Meadow Lake, Town of	6,357
Melfort, City of	6,655
Moose Jaw, City of	42,629
Moosomin, Town of	16,349
Nipawin, Town of	6,640
North Battleford, City of	27,557
Prince Albert, City of	155,888
Regina, City of	258,020
Saskatoon, City of	255,114
Wolseley, Town of	30,000
Wynyard, Town of	10,965
Yorkton, City of	16,640
Payees under $5,000	67,114
	$ 943,417

Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 88)

Saskatoon, City of	**$ 509,500**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abells, Janet	$ 6,810
Ahmed, Riazuddin	61,242
Anderson, James D.	54,987
Archambault, Guy Joseph	13,065
Barnes, Linda A.	29,228
Bartlett, Albert S.	14,412
Boyle, Doris	10,934
Braaten, Randolph W.	51,960
Brickwell, James E.	61,242
Campbell, Joylene	13,512
Carson, Cheryl	10,488
Chambers, Richard E.	8,346
Clarke, Sheldon L.	51,858
Clarke, William	24,532
Croissant, Vonda	38,112
Davey, Keith W.	44,661
Davis, Ronald G.	75,855
Doroshenko, Patty	6,741
Downs, Reginald L.	33,055
Edwards, John Dennis	62,535
Ermel, Roxane L.	26,588
Fraser, Thomas J.	53,472
Gleim, Ted	7,845
Goffin, Brian Peter	16,377
Graham, J. Glennie	3,000
Harazny, Donald P.	63,654
Hardisty, Margery M.	7,092
Harmsworth, Leslie George	19,237
Hegan, Michael G.	65,121
Heppelle, Paul F.	14,301
Humenny, Mary Patricia	6,345
Hurlburt, Steven	34,757
Innes, David M.	92,045
Kolenchuk, Darlene L.	5,302
Kowalko, Leonard	53,790
Lambert, Gene	10,100
Larochelle, Yves	8,100
Lazar, Jean R.	52,300
Leitao, Camillo	45,613
MacMillan, John E.	8,000
Marr, Wayne N.	12,998
Martinson, Laurelie	8,440
Materi, Gloria M.	16,362
McCullough, Richard P.	13,504
McCutcheon, Henry R.	78,687
McLean, Sandra Lee	7,941
McLean, Valerie	6,519
Miller, Margaret A.	11,103
Morrow, Norma	3,693
Nagel, Kimberly	8,706
Nanson, John B.	53,790
Nybraten, Grete	44,385
Olchowski, Gloria	5,727
Paul, Gerald James	49,410
Perran, Marine	21,540
Peterson, Elaine J.	13,218
Piwowarczyk, Marlene T.	15,579
Roper, Louise M.	6,940
Rowlett, Carol	5,794
Schneider, Keith E.	85,113
Silbernagel, Eric E.	51,960
Smith, Hon. Patricia A.	27,545
Stickland, M. L. Alison	12,376
Stinson, Gerald Deane	69,402
Tangjerd, Lorne D.	56,106
Tucker, Mary Diane	13,116
Turkheim, Richard J.	9,852
Ullman, Frances M.	32,852
Wall, Audrey G.	8,532
Wolfe, Hon. Jack T.	12,203
Wolfenberg, John C.	61,242
Woltman, John A.	8,000

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brigdens Printers and Publishers	$ 24,740
Brown and Associates Advertising Inc.	40,964
Dome Advertising Ltd.	190,224
Dome Media Buying Services Ltd.	215,793
Dynix Library Systems Inc.	20,472
Kelly Temporary Services Ltd.	21,227
Microage Computer Centres	34,025
Prairie Program Administrators Ltd.	197,614
Printco Graphics Inc.	40,539
Professional Computer Centre	51,956
Reference Canada	121,365
Saskatchewan Property Management Corporation	693,353
SaskTel	187,452
Strategic Direct Marketing Inc.	126,846
Success Office Systems	29,057
Utlas International Canada	128,288
Westbridge Computer Corporation	36,184

Consumer and Commercial Affairs

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative and Human Resources	$ 364	$	$ 231	$	$ 28	$ 13	$	$	$	$ 636
7 Policy and Legislative Services	115	....	4	....	....	3	....	....	....	122
6 Education and Marketplace Relations	335	....	33	64	34	25	....	14	....	505
3 Licensing and Investigation	972	6	54	1	36	3	....	....	....	1,072
8 Film Classification	59	....	2	....	4	....	....	2	....	67
12 Corporations	580	....	143	37	3	....	....	9	....	772
20 Payments to Saskatchewan Property Management Corporation	....	....	418	....	....	....	....	....	....	418
4 Grant to the Saskatchewan Branch of the Consumers' Association of Canada	....	....	....	....	....	....	10	....	....	10
15 Grants under The Cemeteries Act to cemetery companies in default	....	....	....	....	....	....	40	....	....	40
21 Members of the Executive Council (Statutory)	27	....	....	....	....	....	....	....	....	27
Total	**$ 2,452**	**$ 6**	**$ 885**	**$ 102**	**$ 105**	**$ 44**	**$ 50**	**$ 25**	**$ ....**	**$ 3,669**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grant to the Saskatchewan Branch of the Consumers' Association of Canada (Subvote 4)

Consumers' Association of Canada	**$**	**10,000**

Grants under The Cemeteries Act to cemetery companies in default (Subvote 15)

Green Acres Memorial Gardens Ltd.	$	15,000
Sunset Memorial Gardens (1970) Ltd.		25,000
	$	**40,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Armstrong, Richard	$	39,818
Bezo, Ronald A.		13,913
Bingaman, James W.		10,878
Booth, Joseph		6,175
Christie, Alice		35,832
Conrad, Jeff		25,782
Curie, J. H. Monte		40,206
Dwyer, Albert J.		50,770
Ens, Linda Agnes		4,856
Flory, Philip J.		48,389
Glass, Rosanne C.		33,303
Hincks, Terry		3,900
Jamieson, Jamesina G. L.		6,208
Kellsey, Donna		39,738
Kennedy, Margaret R.		31,218
Kesslar, Ronald J.		67,551
Klein, Hon. Jack C.		27,457
Kleininger, Leann R.		13,610
Linke, Teri O.		2,794
Linnen, Deanna		21,189
MacGillivray, O. A.		59,203
McComb, James		35,391
McCreary, Gillian		53,249
Plante, Anne T.		35,416
Reis, Mark L.		28,041
Ruhr, Carol		5,005
Schoenfeld, M. Lorelle		35,574
Smith, Cindy		4,290
Waters, Brian D.		44,816
Weighill, Liane		4,164
Zukowsky, Ronald		31,940

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Data Business Forms Saskatchewan	$	21,131
Kodak Canada Inc.		22,626
Minister of Finance		71,454
Professional Computer Services		31,299
Saskatchewan Property Management Corporation		522,873
SaskTel		84,003
Westbridge Computer Corporation		24,754

Culture, Multiculturalism and Recreation

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Support Services	$ 936	$	$ 167	$ 33	$ 75	$ 31	$	$ 12	$	$ 1,254
15 Heritage Programs	1,215	....	153	21	64	23	....	3	....	1,479
17 Arts and Cultural Industries	535	....	124	14	95	59	....	7	....	834
18 Sport and Recreation	821	....	151	3	133	13	....	2	....	1,123
5 Multiculturalism and Immigration Services	237	....	20	11	13	14	....	1	....	296
3 Payments to Saskatchewan Property Management Corporation	....	....	1,703	....	....	9	....	....	....	1,712
50 Grant to the Western Development Museum	....	....	....	....	....	....	979	....	....	979
51 Grants in support of arts, multiculturalism heritage and museums	....	....	....	....	....	....	783	....	....	783
52 Grants in support of sport and recreation programs	....	....	....	....	....	....	236	....	....	236
54 Grants under the Provincial Cultural and Recreational Facilities Program	....	....	....	....	....	....	....	....	....	....
56 Grant to the Saskatchewan Archives Board	....	....	....	....	....	....	988	....	....	988
21 Grant to The Saskatchewan Arts Board	....	....	....	....	....	....	1,904	....	....	1,904
27 Grant to The Saskatchewan Centre of the Arts	....	....	....	....	....	....	500	....	....	500
19 Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	....	....	....	....	....	....	1,529	....	....	1,529
2 Grant to the Future Corporation	....	....	....	....	....	....	1,992	....	....	1,992
58 Members of the Executive Council (Statutory)	6	....	....	....	....	....	....	....	....	6
4 Museum of Natural History	80	....	16	....	1	13	....	15	....	125
Total	**$ 3,830**	**$ ....**	**$ 2,334**	**$ 82**	**$ 381**	**$ 162**	**$ 8,911**	**$ 40**	**$ ....**	**$ 15,740**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grant to The Western Development Museum (Subvote 50)

Western Development Museum	$	**979,167**

Grants in support of arts, multiculturalism, heritage and museums (Subvote 51)

Provincial Cultural Organizations:

Payees under $5,000	$	**8,000**

Cultural Assistance Program:

Payees under $5,000	$	**19,380**

Heritage Languages:

Payees under $5,000	$	**94,356**

Heritage Assistance Program:

Dombowsky, Bernie and Dombowsky, Joe	$	5,267
Gravelbourg Municipal Heritage Committee		6,500
Heritage North Co-ordinating Committee Inc.		11,000
Northwest Tourism Development Group Inc.		15,000
Saskatchewan History and Folklore Society		5,000
Payees under $5,000		28,054
	$	**70,821**

Immigrant Settlement:

Prince Albert Multicultural Council	$	12,000
Regina Open Door Society Inc.		32,000
Saskatoon Open Door Society Inc.		32,000
Yorkton Open Door Society Inc.		18,000
	$	**94,000**

Resident Artist:

La Commission Culturelle Fransaskoise	$	15,000
Organization of Saskatchewan Arts Council		15,000
Saskatchewan Community Theatre Inc.		15,000
Saskatchewan German Council Inc.		12,500
Saskatchewan Society for Education Through Art		12,500
Saskatchewan Writers Guild		15,000
	$	**85,000**

International Exchange:

Payees under $5,000	$	**1,800**

Norman Mackenzie Art Gallery:

Mackenzie Art Gallery	$	**400,000**

Special Grants — Arts/Multiculturalism:

Saskatchewan Council of Cultural Organizations	$	8,000
Payees under $5,000		1,670
	$	**9,670**

Grants in support of sport and recreation programs (Subvote 52)

Canadian Amateur Synchronized Swimming Association	$	6,512
Central Saskatchewan Zone 5 Sports Council Inc.		17,000
Northern Recreation Co-ordinating Committee Inc.		15,000
Regina Sports Council Inc.		15,000
Saskatchewan Ski Association		7,152
Saskatchewan Sport		9,800
Saskatoon Sports Council		15,500
Southeast Saskatchewan Zone 1 Sports Council Inc.		15,000
Zone 3 Sports Council		15,000
Zone 4 Sports Council		15,000
Zone 7 Sport Council Inc.		15,000
Zone 8 Sports Council Inc.		15,000
1991 Annual Conference of Regional Association		5,000
Payees under $5,000		69,824
	$	**235,788**

Grant to the Saskatchewan Archives Board (Subvote 56)

Saskatchewan Archives Board	$	**987,833**

Grant Payments — (Continued)

Grant to The Saskatchewan Arts Board (Subvote 21)

Saskatchewan Arts Board	$	**1,904,400**

Grant to The Saskatchewan Centre of the Arts (Subvote 27)

Saskatchewan Centre of the Arts	$	**500,000**

Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 19)

Saskatoon, City of	$	**1,528,589**

Grant to the Future Corporation (Subvote 2)

Future Corporation	$	**1,991,900**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abernethy, Kathy J.	$	25,314
Baron, David W.		41,898
Bathgate, Brenda L.		15,962
Baumgartner, Sandra		18,128
Boa, Mae		54,324
Borden, Ronald L.		53,334
Bradley, Doug J.		3,120
Carroll, Donald James		54,978
Clark, William Dean		51,390
Conaty, Gerald T.		22,996
Cote, Brenda J.		27,085
Creighton Wells, Valerie L.		37,296
Daggett, Gail A.		2,880
Dauk, Debra		8,500
Denouden, Brenda Louise		3,980
Duncombe, Russel J.		25,386
Finke, Kurt		4,740
Fudge, Paul		51,390
Germann, Carlos		40,716
Hackl, Karen		5,529
Hardie, Rodney W.		44,001
Janzen, Marlon		2,722
Jonsson, Jon O.		51,390
Kennedy, Ann E.		6,298
Knebli, Elizabeth C.		65,742
Lambert, Gene		44,868
Lesperance, Michelle		23,793
Longpre, Colin		4,110
Luzny, Wade		39,270
Mackrill, Barbara Gail		34,487
Maxwell, Hon. Colin		5,806
Medhurst, Bruce W.		41,943
Moneo, Mitchell		9,795
Olson, Michelle D.		18,498
Peck, M. Jayne		15,906
Pingert, Donald W.		32,931
Prokopetz, Gordon		5,060
Pugh, Garth C.		35,973
Rempel, Janis		2,812
Rincker, June M.		38,058
Rogers, Keith A.		63,385
Roper, Louise M.		30,831
Russo, Ermina		7,800
Scott, Diane		7,800
Smith, Brent		3,618
Smith, Marilyn J.		34,010
Spurling, Brian E.		46,279
St. Amand, Emile J.		44,868
Storer, John E.		42,281
Tillie, Ronald W.		33,159
Tokaryk, Randi J.		4,110
Volke, Brian		8,750
Von Englehardt, Etienne F.		10,216
Wagner, Charlene G.		25,437
Wall, Vanda M.		11,996
Werry, William C.		45,204
Westmoreland, L. Cherie		10,991
Yaciw, Lavina D.		12,370
Zelmer, Wayne		39,889

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Dome Media Buying Services Ltd.	$	29,277
Printco Graphics Inc.		21,520
Roberts and Poole Communications		27,697
Saskatchewan Property Management Corporation		1,915,315
SaskTel		162,650

Economic Diversification and Investment Fund

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
Economic Diversification and Trade										
5 Advance Technology Development Programs	$ 16	$	$	$	$	$ 75	$ 2,807	$	$	$ 2,898
2 Payments for Export Development Projects	....	....	....	....	....	....	963	....	....	963
1 Payments for Industrial Development Projects	....	....	....	....	....	....	980	....	....	980
3 Payments for Business Development Projects	....	....	....	....	....	....	1,366	....	....	1,366
4 Payment for Tourism Development Projects	....	....	....	....	....	....	5,482	....	....	5,482
Energy and Mines										
8 Payments for Projects and Administrative Expenses for Saskatchewan Fossil Fuel and Energy Research	27	....	31	....	28	496	4	1	....	587
11 Payments for Projects and Administrative Expenses for Saskatchewan Mineral Industry Diversification Program	198	....	269	....	59	440	....	54	....	1,020
Northern Affairs Secretariat										
13 Payment to Cumberland House	....	....	....	....	....	....	1,000	....	....	1,000
Rural Development										
7 Rural Economic Development and Planning Grants	....	....	....	....	....	....	962	....	....	962
14 Rural Municipal Economic Development Capital Program	....	....	....	....	....	....	2,500	....	....	2,500
Saskatchewan Research Council										
6 Grant to the Petroleum Division Lab	....	....	....	....	....	....	700	....	....	700
Community Services										
12 Municipal Capital Program — Urban Municipalities	....	....	....	....	....	....	8,500	....	....	8,500
Northern Affairs Secretariat										
15 Payment to Green Lake Trust	....	....	....	....	....	498	....	38	....	536
Total	**$ 241**	**$ ....**	**$ 300**	**$ ....**	**$ 87**	**$ 1,509**	**$ 25,264**	**$ 93**	**$ ....**	**$ 27,494**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Advanced Technology Development Program (Subvote 5)

A. B. Data Sales Inc.	$	6,159
Agrivision Processing Co.		33,801
Beck Technology Inc.		10,704
Develcon Electronics Ltd.		399,860
Display Systems International Inc.		38,486
Hitachi Canadian Industries Ltd.		25,000
Microgro International Research		10,000
Nursing Systems Inc.		34,776
Peat Marwick Thorne		10,000
Philom Bios Inc.		59,198
POS Pilot Plant Corporation		99,500
Prairie Malt Ltd.		43,605
Prairie Plant Systems Inc.		10,027
Receiver General for Canada - Globe '90 Conference		23,428
Receiver General for Canada - Radarsat Project		945,666
Saskatchewan ADA Association		60,000
Saskatchewan Advanced Technology Management Association Inc.		10,000
Saskatchewan Research Council		25,000
Saskatchewan Science Teachers Society		5,000
Saskatoon Business and Engineering Development Association Inc.		5,000
Saskatoon, City of		17,256
Sci-Tec Instruments Inc.		103,264
Scientific Instrumentation Ltd.		25,000
SED Systems Inc.		45,895
Traxis Inc.		67,778
University of Regina		60,000
University of Saskatchewan		491,000
Venables Machine Works Ltd.		8,019
Wanuskewin Heritage Park Corporation		100,000
WIO Research Association Inc.		18,117
Payees under $5,000		15,171
	$	**2,806,710**

Payments for Export Development Projects (Subvote 2)

Bearing Buddies Inc.	$	5,000
Brigdens Printers and Publishers		6,289
Centre for International Business Studies		33,000
GDS and Associates Systems Ltd.		19,496
Generation 5 Technology		5,000
Harvest Foods Ltd.		24,706
Harvest Services Corporation		5,700
International Road Dynamics Inc.		14,250
IRD Trading Establishment Inc.		20,565
Leon-Ram Enterprises Inc.		20,515
Nunweiler's Flour Co.		5,812
P. W. Lorch and Associates Ltd.		11,793
PGE Canada		5,000
Prairie Systems and Equipment Ltd.		36,671
Saskatchewan Science Centre		540,000
Schulte Industries Ltd.		6,861
SED Systems Inc.		7,804
W. T. McGinn and Associates		16,250
Payees under $5,000		178,434
	$	**963,146**

Payments for Industrial Development Projects (Subvote 1)

Bazaar Bingo Ltd.	$	10,154
Hitachi Canadian Industries Ltd.		255,000
Leon-Ram Enterprises Inc.		135,000
Medical Associated Services Inc.		125,000
Nygard International		60,900
Saskatchewan Economic Development Corporation		50,000
Tandi Photo Ltd.		7,500
Western Pre-bake		336,250
	$	**979,804**

Payments for Business Development Projects (Subvote 3)

Allison, Keith	$	7,500
Altwasser, Ernest		7,500
Arnst, David		12,500
Baker, Gordon		6,250
Banga, David		8,000
Beck, Arthur		5,000
Big Valley Developments Inc.		140,000
Brown, Keith		15,000
Budnick, Edward J.		15,009
Clark, Ronald Wayne		5,003
College of Commerce		25,000
Conley, Dallas		5,003
Davies, John C.		12,500
Dearing, Jeff		10,000
Dumar, Bob		7,504
Duncan, James and Martin, William		5,000
Dunlop, Denis A. and Dunlop, Laurie A.		5,000
Erb, Steve		7,500
Esler, Debra		8,750
Esler, John		8,750
Fairburn, John Jay		5,000
Fraser, Allan E.		15,009
Gibbins, Richard		5,000
Gray, Donald		5,000
Gray, Janet		10,000
Greenaway, Norman		6,250
Greenbank, Kelly		5,000
Hall, Rhonda		5,500
Hamon, Robert J.		12,500
Harvey, Bradley F.		12,500
Hildebrandt, Henry R.		5,000
Holmes, Jim W.		5,003
Hunchak, David		5,000
Kassett, Suresh		6,250
Keller, Elroy		10,006
Kernohan, Beverly		5,000
Kernohan, Ken		10,000
King, Brian		8,250
Kinzel, Dale		12,500
Klein, Jim		5,003
Knaus, Russell P.		5,000
Koschinsky, Dwayne		12,500
L'Hoir, Marc		10,000

Grant Payments — *(Continued)*

Payments for Business Development Projects (Subvote 3) — *(Concluded)*

Larre, Joanne		5,000
Lehne, Gordon		10,000
Letts, Natalie		10,500
Letts, Richard		7,000
Lindsay, Earl		8,250
Loiselle, Janet		12,500
Lozinsky, Al		5,000
Mackrill, Randy		7,500
Martian, Theodore (Estate of)		5,894
McIntyre, Glen		5,000
Sawchyn, Garry		10,006
Schindel, Larry		12,500
Solie, Marvin		7,504
Sowinski, Robert		5,000
University of Saskatchewan		25,000
Van Dorpe, Raymond		5,000
Vlaj, Berthe		5,000
Watson, Merril		5,000
Wicijowski, Tim		10,700
Wildeman, W. Brian		12,500
Wilson, Neil		5,250
Payees under $5,000		687,983
	$	**1,366,127**

Payments for Tourism Development Projects (Subvote 4)

Air Ronge Tourism Committee	$	16,237
Alberta Tourism Education Council		51,250
Alberta Travel 90-frontier Tours		19,539
Assiniboia Tourism Committee		6,386
Battlefords Tourism Development Board		62,266
Beechy Tourism Committee		10,246
Big Valley Developments Inc.		50,000
B.J.'s Tour House		11,747
Bone Creek Basin Tourism		10,597
Broadview Tourism Committee		5,687
Cana Amusements Corporation		72,645
Canadian Western Agribition		21,155
Carlyle Tourism Committee		19,336
Cochin Conference Centre Inc.		540,000
Cochin Tourim Committee		8,294
Consul Tourism Committee		9,688
Coronach Tourism Committee		9,845
Duck Lake Historical Museum Society Inc.		325,000
Duck Lake Tourism Committee		82,531
Dundurn, Town of		11,603
Eastend Tourism Board		11,827
Eatonia Tourism Committee		11,019
Elbow Tourism Committee		12,000
Esterhazy Tourism Steering Committee		8,996
Estevan Tourism Committee		8,658
Foam Lake Tourism Committee		33,075
Gravelbourg Tourism Committee		5,082
Heart of Canada's Old North-West Tourism Marketing Board Inc.		358,195
Herbert Tourism Committee		8,578
Heritage North Co-ordinating Committee Inc.		10,000
Horseshoe Regional Tourism Association		14,142
Hudson Bay Tourism Committee		26,266
Humboldt Tourism Committee		11,890
Image Management Services Inc.		100,000
Indian Head Economic Development and Tourism Committee		14,142
Jacobsen Bay Outfitters Ltd.		5,597
Kyle Tourism Committee		16,513
La Ronge Tourism Committee		18,151
Labatts Challenge Cup		9,369
Lakescapes Association Waskesiu		17,834
Lanigan Economic Development Committee		11,097
Lloydminster Agricultural Exhibition Association		112,615
Lloydminster Tourism and Convention Authority		9,104
Longpre's Eagle Point Resorts Ltd.		423,623
Lumsden Tourism Committee		6,705
Manitou Beach Tourism Committee		14,929
Manitou Springs Hotel Inc.		831,000
Maple Creek Tourism Committee		29,449
Meewasin Valley Authority		500,000
Melfort Tourism Committee		30,709
Melville Tourism and Convention Bureau		41,574
Moose Jaw Visitor and Convention Council Inc.		34,884
Moose Mountain Tourism Association		73,500
Morse Tourism Committee		16,661
National Doukhobour Heritage Village Inc.		14,797
Nipawin Tourism Committee		14,869
Northern Cross Resorts Ltd.		14,100
Northwest Tourism Development Group Inc.		59,494
Outlook and District Tourism Committee		7,352
Oxbow Tourism Committee		6,529
Parkside Tourism Committee		10,897
Porcupine Plain Tourism Committee		6,695
Rabbit Lake Tourism Committee		6,861
Red Coat Trail Association		9,415
Rosthern Tourism Committee		51,877
S.P. Developments Inc.		20,000
Saskatchewan Country Vacations Association		8,100
Saskatchewan Jamboree 1990		7,200
Saskatchewan Outfitters Association		16,864
Seager Wheeler Historic Farm Society		10,800
Spiritwood Tourism Committee		24,568
Spiritwood Village Store Inc.		32,242
Sturgis Tourism Committee		5,217
Swift Current Tourism Committee		14,495
Thompson's Camp Inc.		41,284
Tisask		378,318
Tisdale Tourism Committee		14,792
Tourama Tours Ltd.		16,774
Tourism Industry Association of Canada		6,900
Tourism Prince Albert Inc.		39,000
Tourism Regina		125,780
Tourism Saskatoon		132,500
Turtleford Tourism Committee		17,964
Val Marie Tourism Committee		13,013
Wadena Tourism Committee		6,868
Weyburn Tourism Committee		17,174
Wilkie Tourism Committee		16,773
Willow Bunch Tourism Committee		7,067
Willows Marketing Group Limited		10,000
World Junior Hockey Championship		10,000
World Potash Conference		5,400
Wynyard Tourism Committee		6,418
Yorkton Convention and Visitor Bureau		35,703
Payees under $5,000		56,932
	$	**5,482,268**

Grant Payments — *(Continued)*

Payments for Projects and Administrative Expenses for Saskatchewan Fossil Fuel and Energy Research (Subvote 8)

Payees under $5,000	$ 4,100

Payment to Cumberland House (Subvote 13)

Cumberland House Development Corporation Ltd.	$ 1,000,000

Rural Economic Development and Planning Grants (Subvote 7)

Azpaa Rural Development Corporation	$ 25,000
Cool Springs Rural Development Corporation	50,000
Coteau Hills Rural Development Area Co-operative Ltd.	40,581
Eagle Creek Rural Development Corporation	5,196
Eye Hill Rural Development Corporation	25,000
Frenchman Valley Rural Development Corporation	25,000
Gateway Rural Development Corporation	28,400
Greenhead Rural Development Co-operative Ltd.	45,104
Hudson Bay Rural Development Corporation	25,000
Hudson Bay, Town of	7,000
Ituna-Bon Accord Rural Development Corporation	25,000
Ituna, Town of	5,000
Kelsey Rural Development Corporation	25,000
Kelvington, Town of	5,000
La Ronge, Town of	7,000
New Opportunities Rural Development Co-operative	33,000
Parkland Rural Development Corporation	25,000
Pheasant Creek Rural Development Co-operative	50,200
Pipestone Valley Rural Development Corporation	50,000
Porcupine Forest Rural Development Co-operative Ltd.	33,500
Prince Albert Credit Union Ltd.	16,700
Rural Municipality of Aberdeen No. 373	8,377
Rural Municipality of Antler No. 61	7,000
Rural Municipality of Battle River No. 438	8,402
Rural Municipality of Benson No. 35	7,000
Rural Municipality of Big River No. 555	19,000
Rural Municipality of Corman Park No. 344	5,000
Rural Municipality of Kingsley No. 124	7,000
Rural Municipality of Leask No. 464	13,500
Rural Municipality of Marquis No. 191	21,000
Rural Municipality of Moose Creek No. 33	7,500
Rural Municipality of North Battleford No. 437	8,402
Rural Municipality of Vanscoy No. 345	8,357
Rosetown and District Rural Development Corporation	25,000
Rosthern, Town of	6,000
Sage Hill Rural Development Corporation	13,000
Saskatoon Regional Rural Development Corporation	25,000
South East Prairie Rural Development Co-operative Ltd.	50,000
Two Lake Rural Development Corporation	50,000
Wadena, Town of	7,000
Watson, Town of	5,000
Payees under $5,000	108,885
	$ 962,104

Rural Municipal Economic Development Capital Program (Subvote 14)

Rural Municipality of Antler No. 61	$ 39,525
Rural Municipality of Battle River No. 438	8,000
Rural Municipality of Bayne No. 371	18,335
Rural Municipality of Big Quill No. 308	15,380
Rural Municipality of Biggar No. 347	18,830
Rural Municipality of Bjorkdale No. 426	22,805
Rural Municipality of Blucher No. 343	70,000
Rural Municipality of Buchanan No. 304	25,551
Rural Municipality of Buckland No. 491	53,900
Rural Municipality of Calder No. 241	13,055
Rural Municipality of Canwood No. 494	18,813
Rural Municipality of Carmichael No. 109	21,220
Rural Municipality of Chesterfield No. 261	9,570
Rural Municipality of Clayton No. 333	100,000
Rural Municipality of Clinworth No. 230	47,460
Rural Municipality of Colonsay No. 342	7,970
Rural Municipality of Corman Park No. 344	11,495
Rural Municipality of Cote No. 271	27,400
Rural Municipality of Deer Forks No. 232	5,990
Rural Municipality of Eagle Creek No. 376	5,000
Rural Municipality of Elfros No. 307	13,070
Rural Municipality of Emerald No. 277	14,720
Rural Municipality of Enfield No. 194	18,820
Rural Municipality of Enniskillen No. 3	10,500
Rural Municipality of Fertile Valley No. 285	13,550
Rural Municipality of Flett's Springs No. 429	17,405
Rural Municipality of Foam Lake No. 276	10,000
Rural Municipality of Fox Valley No. 171	19,920
Rural Municipality of Frontier No. 19	7,880
Rural Municipality of Garden River No. 490	14,120
Rural Municipality of Good Lake No. 274	13,820
Rural Municipality of Happyland No. 231	9,755
Rural Municipality of Harris No. 316	6,980
Rural Municipality of Hazel Dell No. 335	20,000

Grant Payments — *(Continued)*

Rural Municipal Economic Development Capital Program (Subvote 14) — *(Concluded)*

Rural Municipality of Hazelwood No. 94	27,240
Rural Municipality of Hudson Bay No. 394	33,500
Rural Municipality of Humboldt No. 370	20,469
Rural Municipality of Insinger No. 275	12,980
Rural Municipality of Invergordon No. 430	9,000
Rural Municipality of Kelvington No. 366	61,460
Rural Municipality of Keys No. 303	39,816
Rural Municipality of Kindersley No. 290	34,600
Rural Municipality of King George No. 256	6,950
Rural Municipality of Kingsley No. 124	37,000
Rural Municipality of Kinistino No. 459	18,290
Rural Municipality of Lacadena No. 228	33,040
Rural Municipality of Lajord No. 128	23,100
Rural Municipality of Lake Lenore No. 399	20,000
Rural Municipality of Lakeview No. 337	18,268
Rural Municipality of Leask No. 464	24,000
Rural Municipality of Leroy No. 339	15,005
Rural Municipality of Lipton No. 217	11,915
Rural Municipality of Livingston No. 331	40,000
Rural Municipality of Longlaketon No. 219	21,300
Rural Municipality of Loon Lake No. 561	10,000
Rural Municipality of Loreburn No. 254	50,000
Rural Municipality of Lumsden No. 189	20,000
Rural Municipality of Maple Creek No. 111	10,000
Rural Municipality of Marriott No. 317	11,000
Rural Municipality of Maryfield No. 91	19,990
Rural Municipality of McKillop No. 220	10,000
Rural Municipality of Meota No. 468	20,000
Rural Municipality of Milton No. 292	19,005
Rural Municipality of Montrose No. 315	12,485
Rural Municipality of Moose Mountain No. 63	12,650
Rural Municipality of Moosomin No. 121	43,160
Rural Municipality of Mount Hope No. 279	8,900
Rural Municipality of Nipawin No. 487	25,000
Rural Municipality of North Qu'Appelle No. 187	7,260
Rural Municipality of Orkney No. 244	33,410
Rural Municipality of Pittville No. 169	7,340
Rural Municipality of Pleasantdale No. 398	15,155
Rural Municipality of Ponass Lake No. 367	16,955
Rural Municipality of Preeceville No. 334	10,480
Rural Municipality of Prince Albert No. 461	25,000
Rural Municipality of Reciprocity No. 32	10,700
Rural Municipality of Riverside No. 168	12,155
Rural Municipality of Rosthern No. 403	50,000
Rural Municipality of Rudy No. 284	6,500
Rural Municipality of Sasman No. 336	121,511
Rural Municipality of Senlac No. 411	10,300
Rural Municipality of Shellbrook No. 493	20,000
Rural Municipality of Sherwood No. 159	60,000
Rural Municipality of Silverwood No. 123	13,775
Rural Municipality of Sliding Hills No. 273	32,380
Rural Municipality of South Qu'Appelle No. 157	11,225
Rural Municipality of Spalding No. 368	20,000
Rural Municipality of St. Andrews No. 287	10,000
Rural Municipality of St. Peter No. 369	10,000
Rural Municipality of St. Philips No. 301	27,870
Rural Municipality of Star City No. 428	19,415
Rural Municipality of Storthoaks No. 31	10,520
Rural Municipality of Swift Current No. 137	10,000
Rural Municipality of Torch River No. 488	36,380
Rural Municipality of Usborne No. 310	33,000
Rural Municipality of Vanscoy No. 345	35,000
Rural Municipality of Victory No. 226	10,000
Rural Municipality of Wallace No. 243	19,070
Rural Municipality of Walpole No. 92	35,385
Rural Municipality of Wawken No. 93	40,155
Rural Municipality of Whiska Creek No. 106	10,000
Rural Municipality of White Valley No. 49	24,200
Rural Municipality of Willow Bunch No. 42	22,150
Rural Municipality of Willow Creek No. 458	100,000
Rural Municipality of Wise Creek No. 77	5,000
Rural Municipality of Wreford No. 280	37,290
Payees under $5,000	9,457
	$ 2,500,000

Grant to the Petroleum Division Lab (Subvote 6)

Saskatchewan Research Council	$ 700,000

Municipal Capital Program — Urban Municipalities (Subvote 12)

Abbey, Village of	$ 6,308
Abernethy, Village of	39,150
Alameda, Town of	30,567
Allan, Town of	28,538
Arborfield, Town of	7,090
Archerwill, Village of	9,000
Asquith, Town of	58,943
Assiniboia, Town of	75,025
Balcarres, Town of	87,560
Battleford, Town of	8,540
Biggar, Town of	68,125
Blaine Lake, Town of	14,683
Calder, Village of	9,493
Carnduff, Town of	67,676
Christopher Lake, Village of	5,250
Climax, Village of	8,315

Grant Payments — *(Concluded)*

Municipal Capital Program — Urban Municipalities (Subvote 12) — *(Concluded)*

Cochin, Resort Village of	25,156
Colonsay, Town of	10,174
Consul, Village of	12,180
Debden, Village of	7,279
Dinsmore, Village of	59,357
Drake, Village of	9,305
Dundurn, Town of	11,024
Eatonia, Town of	42,225
Edam, Village of	10,882
Elbow, Village of	40,487
Esterhazy, Town of	77,075
Estevan, City of	540,000
Fillmore, Village of	12,059
Frobisher, Village of	11,604
Frontier, Village of	21,339
Gerald, Village of	10,500
Glaslyn, Village of	72,000
Glidden, Village of	5,121
Goodeve, Village of	11,795
Gull Lake, Town of	87,300
Hague, Village of	31,925
Handel, Village of	8,605
Herbert, Town of	56,000
Hodgeville, Village of	11,600
Holdfast, Village of	6,636
Hudson Bay, Town of	113,446
Humboldt, Town of	60,374
Katepwa Beach, Resort Village of	10,000
Kincaid, Village of	10,000
Kindersley, Town of	138,027
Kyle, Town of	48,615
Laird, Village of	15,636
Landis, Village of	14,689
Langham, Town of	14,586
Leader, Town of	84,750
Leask, Village of	24,536
Leroy, Town of	14,952
Lestock, Village of	23,305
Lloydminster, City of	106,920
Loon Lake, Village of	9,300
Loreburn, Village of	6,684
Lucky Lake, Village of	8,637
Lumsden, Town of	34,250
Luseland, Town of	22,720
Macklin, Town of	67,018
Major, Village of	6,179
Makwa, Village of	5,962
Manor, Village of	10,475
Marcelin, Village of	5,034
Martensville, Town of	232,621
McTaggart, Village of	8,283
Meadow Lake, Town of	312,088
Meath Park, Village of	7,765
Melfort, City of	263,900
Midale, Town of	8,913
Milden, Village of	16,208
Montmartre, Village of	36,296
Moose Jaw, City of	626,825
Moosomin, Town of	97,634
Mortlach, Village of	7,590
Nipawin, Town of	182,500
North Battleford, City of	271,900
Osler, Town of	49,131
Pense, Village of	9,250
Pierceland, Village of	44,481
Prince Albert, City of	592,150
Radville, Town of	71,430
Regina, City of	750,000
Rhein, Village of	18,398
Rocanville, Town of	17,529
Rockglen, Town of	30,637
Rose Valley, Town of	29,048
Saskatoon, City of	750,000
Senlac, Village of	5,317
Sheho, Village of	38,700
Shields, Resort Village of	10,000
Southey, Town of	7,900
St. Louis, Village of	5,204
Sturgis, Town of	15,668
Swift Current, City of	200,000
Theodore, Village of	32,432
Torquay, Village of	8,696
Tramping Lake, Village of	14,421
Tugaske, Village of	7,910
Val Marie, Village of	7,053
Vanscoy, Village of	5,120
Verigin, Village of	17,750
Vibank, Village of	56,250
Vonda, Town of	6,790
Watson, Town of	22,476
Weyburn, City of	467,650
Wilkie, Town of	28,987
Willow Bunch, Town of	62,231
Wynyard, Town of	91,027
Yellow Grass, Town of	28,328
Yorkton, City of	289,350
Payees under $5,000	64,099
	$ 8,499,922

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Czornobay, Brent Michael	$ 37,225
Gent, Malcolm	9,925
Kjosness, Dr. Doan	15,750
Powers, Sharron E.	27,327
Reilly, Brian A.	51,652
Slimmon, William L.	46,562
Wilcox, Kent	39,000

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Coal Association of Canada	$ 124,167
CS Resources Ltd.	71,633
Durocher, Jim and Keyes, Walter and McKay, Gilbert	497,883
Geo Agricola Inc.	83,000
Jack Satterly Geochronology Laboratory	40,000
Lobbe Technologies Ltd.	72,619
Resolution Management Consultants Inc.	25,000
Saskatchewan Property Management Corporation	201,125
Saskatchewan Research Council	114,515
SED Systems Inc.	35,000
Shell Canada Limited	59,372
Transalta Utilities Corporation	32,392
University of Regina	57,710
University of Saskatchewan	82,009
University of Waterloo	24,474
W. J. McDougall Consulting Ltd.	53,580

Economic Diversification and Trade

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration and Human Resources	$ 1,232	$	$ 691	$ 1	$ 262	$ 42	$	$ 23	$	$ 2,251
21 Policy and Research	546	....	54	....	23	89	....	....	....	712
36 Communications	292	....	323	524	30	150	....	2	....	1,321
37 Trade	1,567	41	634	7	567	755	51	16	....	3,638
38 Science and Technology	776	....	223	205	139	282	9	7	....	1,641
30 Diversification and Investment	1,872	....	480	75	97	522	300	1	....	3,347
4 Tourism	1,623	....	1,532	2,707	219	446	....	2	....	6,529
2 Business Services and Co-operatives	2,450	....	322	1	207	80	....	1	....	3,061
33 Payments to Saskatchewan Property Management Corporation	....	....	2,801	....	....	2	....	57	....	2,860
20 To provide for a net expenditure (recovery) of (from) the Northern Saskatchewan Economic Development Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(643)	(643)
34 Members of the Executive Council (Statutory)	81	....	....	....	....	....	....	....	....	81
Total	**$ 10,439**	**$ 41**	**$ 7,060**	**$ 3,520**	**$ 1,544**	**$ 2,368**	**$ 360**	**$ 109**	**$ (643)**	**$ 24,798**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Trade (Subvote 37)

Canada Beef Export Federation	$	50,000
Payees under $5,000		1,000
	$	**51,000**

Science and Technology (Subvote 38)

Payees under $5,000	**$**	**9,250**

Diversification and Investment (Subvote 30)

Delaney and Friends Cartoon Productions (Sask) Ltd.	$	200,000
Develcon Electronics Ltd.		6,625
IDAC '91 Regina Economic Development Authority		10,000
MACsetra Technologies International Inc.		80,000
Payees under $5,000		3,000
	$	**299,625**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Adamson, Gerald E.	$	66,291
Adie, Kenneth A.		70,286
Allcock, William		62,606
Andrew, Robert L.		98,916
Bain, Frederick Del		68,004
Baron, Bryce B.		85,748
Barsi, Nelson John		52,710
Benson, Judith A.		66,834
Bereziuk, Renata		12,190
Bogard, P. James		65,172
Bond, Barbara J.		31,586
Boyle, Gail Louise		15,932
Brehm, Kenneth M.		6,913
Brotheridge, Neil H.		49,220
Brough, Melvin L.		55,956
Bryden, David Lorne		60,978
Burnett, Elaine Frances		53,869
Burrows, Ross		56,106
Byblow, Allison		23,889
Cadieu, Hazel		32,369
Carriere, Franklin C.		43,077
Chan, Raymond Chi Man		62,925
Christopherson, David		55,804
Colhoun, Laura		31,827
Creighton Wells, Valerie L.		8,510
Davidson, John R.		42,000
Davis, Lynette M.		3,937
Day, Marilyn Elaine		34,459
Denouden, Brenda Louise		20,429
Diamond, Nicholas G. J.		49,434
Donald, Robert		54,912
Dotchin, Dave		5,390
Duke, Shelley E.		25,969
Easton, David		50,667
Evans, Bruce E.		45,095
Farnel, Debra Ann		33,011
Field, Terence W.		62,454
Filson, Evelyn		34,527
Forbes, Brian N. H.		40,307
Fougere, Michael		56,835
Fowlie, Sharon G.		11,637
Fudge, Paul		11,568
Garratt, Lorraine Marie		39,651
Gerich, Hon. John E.		36,610
Gish, Garth		20,739
Gold, Wendy M.		54,486
Gorr, Leona R.		44,127
Gorrie, Lillian		45,426
Gustavson, Denise		53,523
Haaland, Leslie		21,206
Haddad, Marge		48,405
Haddow, Paul S.		6,541
Hardie, Rodney W.		9,442
Harrison, Deborah J.		36,072
Hillcoff, Peter		34,361
Hinther, Royal		54,528
Hnatiuk, Joseph M.		4,048
Holle, Peter		29,135
Hozempa, Audrey A.		13,663
Hugel, Elisabeth		32,077
Hunter-Altman, Beverley		11,250
Hynd, Frederick Roy		5,562
Kaisler, Vern		53,004
Katz, David		49,545
Kearns, Cheryl		29,526
Kerr, Dawn		8,748
Kjosness, Dr. Don		44,000
Knebli, Elizabeth C.		7,398
Kolenchuk, Darlene L.		2,651
Kotylak, Janet		24,471
Krafchuk, Jeff		8,553
Kutarna, Henry L.		96,850
Litowitz, Mark E.		56,415
Livingstone, Dave		58,143
Loraas, Marsha K.		20,023
Manek, Raj L.		69,688
Marshall, Timothy J.		39,101
Martin, Linda Sharon		2,808
McCallum, Darryl Ian		60,028
McElree, G. Wayne		75,542
McFarlane, Lawrence		96,381
McGunigal, Maidra		3,954
McNabb, R. Kenneth		87,324
McNeil, Peter L.		26,566
McQuinn, David B.		57,090
McWilliams, R. Grant		64,419
Miller, Dona		50,881
Mills, Robert G.		67,542
Morine, Kenneth M.		56,919
Moskal, Laverne G.		56,892
Munro, Brad		47,279
Murchison, Harvey K.		16,506

Personal Services — *(Concluded)*

Murton, Penny Lynn	20,883
Nagel, Kimberly	7,221
Olsen, Harley Dale	14,718
Osborne, Paul	31,415
Ositis-Schmeiser, Irene	6,848
Ottenbreit, Howard	15,444
Parker, Keith E.	57,363
Parsons, Graham F.	104,214
Paterson, Shirley	44,247
Peck, M. Jayne	5,302
Pederson, Lyle M.	80,161
Pelzer, Cameron D.	52,732
Perrin, W. Robert	72,188
Phillip, M. Wayne	65,392
Phillips, Peter W. B.	67,247
Pickering, Robert H.	7,845
Porter, Tom	39,421
Rasmussen, Ronald Norman A.	39,468
Ricci, Carlo	25,417
Rieger, Heather I.	29,130
Riffel, Rick M.	14,672
Rose, Darren	44,928
Rothwell, David	98,217
Roulston, Sharon W.	31,486
Rousseau, Paul E.	74,862
Rowlett, Carol	2,897
Roy, Norman William George	55,962
Ryan, Inge H.	50,772
Sandberg, Delores H.	38,204
Saum, John D.	62,454
Sawatzky, Albert Neil	62,797
Schmidt, Hon. Grant J.	36,610
Sears, Alice P.	22,904
Semeniuk, Brenda L.	26,085
Sluggett, Les S.	3,938
Smith, Lorne	68,742
Stephens, Fred	46,055
Stickland, M. L. Alison	6,188
Swanson, Jan Lance	54,177
Tarowski, Terisa	58,509
Taylor, Douglas Graham	97,893
Theaker, Glenna I.	46,040
Todd, James H.	52,710
Toppings, Leslie J.	14,390
Troniak, Matthew J.	68,229
Turkheim, Richard J.	4,926
Veilleux, Dawn	23,932
Verwimp, Jose	27,802
Visvanathan, Raman	37,341
Volk, Robert A.	84,792
Walker, Bruce Edgar	50,889
Wall, Brad	42,618
Wallace, Bruce	50,382
Warkentin, Lloyd G.	38,600
Weber, Cheryl D.	8,619
Weber, Debra	23,830
Weismiller, Marvin	38,211
Wiegers, Mark	29,341
Wright, Donald J.	102,320
Young, Craig James	5,544
Young, Thomas G.	62,266
Zatulsky, James R.	60,683

Northern Saskatchewan Economic Development Revolving Fund

Geisbrecht, Ted	$	53,334
Low, Karen		48,870

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Ace, Wendy	$	35,000
Air Canada		61,160
Batt, James L.		59,800
Broadcasting Station KZLA/KLAC		48,019
Centre for International Business Studies		23,400
Cohen Michael		132,403
Conference Board of Canada		24,278
Consolidated Graphics		35,288
Container Port Saskatchewan		25,000
Delaney and Friends Cartoon Productions (Sask) Ltd.		200,000
Deloitte and Touche		91,794
Dome Advertising Ltd.		2,403,922
Dome Media Buying Services Ltd.		1,251,843
DPE International		250,321
DRG Globe Envelopes		39,712
E. M. Brown and Associates Inc.		20,214
Engineering Management Services Croscan Ltd.		23,925
Grey, Clark, Shih and Associates, Ltd.		105,149
Hesje Management Inc.		20,353
Hutchison Research		45,322
International Resource Development Corporation		20,500
Ip, Clair S. K.		44,524
Kleban, Kenneth M.		73,308
Leader-Post Ltd.		123,798
M. C. Graphics Inc.		317,804
Marshall, Tim		21,497
McFarlane, Lawrence		73,524
McGovern, Noleen A.		26,492
McKay Goettler and Associates		101,549
Midwest Litho Inc.		164,512
Pannell Kerr Forster		20,000
Peat Marwick Stevenson Kellogg		43,724
Pitney Bowes of Canada Ltd.		21,707
Prairie Advertising Distributors Ltd.		36,856
Prairie Financial Group		32,750
Prairie Financial Management		50,617
Price Waterhouse		36,018
Printco Graphics Inc.		80,693
Receiver General for Canada - Statistics Canada		29,769
Receiver General for Canada — External Affairs		106,585
Reisman, Simon		57,906
Resolution Management Consultants Inc.		44,700
Ricci, Carlo		20,299
Rousseau, Paul E.		35,773
Saskatchewan Property Management Corporation		3,298,601
Saskatchewan Public Service Commission		20,917
Saskatoon Centennial Auditorium		22,327
Saskmicro Systems Support Inc.		452,277
SaskTel		595,651

Other Payments — *(Concluded)*

Stabler, Jack C.	20,000
Strategic Direct Marketing Inc.	26,238
Strategy West Public Relations Ltd.	96,934
Tang, Lasia	38,409
Taylor, Douglas Graham	32,743
Watson, Claire	25,203
Westbridge Computer Corporation	54,697
Xerox Canada Ltd.	20,113

Northern Saskatchewan Economic Development Revolving Fund

Purchase of assets from Northern Saskatchewan Economic Development Revolving Fund Loan Account	$ 336,892

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Education

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
2 Administration	$ 3,416	$ 110	$ 795	$ 32	$ 154	$ 321	$	$ 331	$	$ 5,159
67 Student Aid Operations	2,275	....	1,953	6	10	547	....	23	....	4,814
26 Advanced Education	2,958	....	345	8	258	234	....	98	....	3,901
7 Curriculum and Special Education	2,729	....	1,499	529	455	4,018	....	91	....	9,321
23 Field Services	2,579	....	367	79	443	1,665	....	144	....	5,277
48 School for the Deaf	1,632	....	94	....	47	13	....	2	....	1,788
50 Official Minority Language Office	398	....	232	14	74	1,369	9,183	22	....	11,292
51 Saskatchewan Library	1,041	....	424	9	11	70	....	93	....	1,648
64 Payments to Saskatchewan Property Management Corporation	....	....	3,448	....	....	14	....	....	....	3,462
30 To provide for a net expenditure (recovery) of (from) the Saskatchewan Book Bureau Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	45	45
62 To provide for a net expenditure (recovery) of (from) the Correspondence School Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	293	293
19 Grants to Saskatchewan Universities — Operation	....	....	....	....	....	....	153,841	....	....	153,841
18 Grants to Saskatchewan Universities — Urban Park	....	....	....	....	....	....	660	....	....	660
68 Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchean Property Management Corporation	....	....	....	....	....	....	21,553	....	....	21,553
8 Grants to Regional Colleges	....	....	....	....	....	....	5,819	....	....	5,819
9 Grants to educational agencies, organizations, associations and institutions	....	....	....	....	....	....	9,110	....	....	9,110
61 Grant to the Saskatchewan Institute of Applied Science and Technology	....	....	....	....	....	....	65,726	....	....	65,726
63 Education Outreach Fund	....	....	6	....	31	1,779	630	4	....	2,450
54 Grants to Schools — Operation	....	....	....	....	....	....	362,215	....	....	362,215
55 Grants to Schools — Construction	....	....	....	....	....	....	69,461	....	....	69,461
56 Grants to Libraries	....	....	....	....	....	....	5,433	....	....	5,433
70 Advanced Education Enhancement Fund	....	....	....	....	....	....	17,902	....	....	17,902

4 Grant to the Saskatchewan Student Aid Fund	....	....	....	....	....	....	45,890	....	....	45,890
57 Training Programs	4	....	2,382	2	146	13,387	....	35	200	16,156
65 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
53 To provide for the administrative expenses of the Teachers' Superannuation Commission	471	....	389	....	10	91	....	1	....	962
58 Teachers' pensions and cost of living bonus	....	....	55,000	....	....	....	....	....	....	55,000
59 Teachers' Group Life Insurance — Government contribution	....	....	1,088	....	....	....	....	....	....	1,088
60 Payments pursuant to The Teachers' Dental Plan Act	....	....	2,240	....	....	97	....	....	....	2,337
Total	**$ 17,540**	**$ 110**	**$ 70,262**	**$ 679**	**$ 1,639**	**$ 23,605**	**$ 767,423**	**$ 844**	**$ 538**	**$ 882,640**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Official Minority Language Office (Subvote 50)

Arcola School Division No. 72	$ 42,046
Association Des Juristes D'Express Francaise De La Saskatchewan	50,000
Association Canadienne D'Education Delangue Francaise	10,000
Association Culturelle Franco-Canadienne De La Saskatchewan	413,600
Association Jeunesse Fransaskoise Inc.	45,600
Association Provinciale Des Parents Fransaskois	185,670
Bilingual Studies Centre	222,513
Canadian Parents for French	58,150
Centre for Second Language Instruction	113,835
College Mathieu	1,375,520
Commission Culturelle Fransaskoise	250,650
Cumberland Regional College	23,295
Cypress Hills Regional College	18,269
Fransaskois School Component Task Force	400,000
Gravelbourg School Division No. 109	41,400
Les Publications Fransaskoises	68,000
North Battleford R.C.S.S. Division No. 16	9,675
Prince Albert R.C.S.S. Division No. 6	101,750
Regina R.C.S.S. Division No. 81	268,450
Regina School Division No. 4	19,850
Saskatchewan Archives Board	44,000
Saskatchewan Institute of Applied Science and Technology	141,018
Saskatoon (East) School Division No. 41	95,750
Saskatoon School Division No. 13	19,560
Service Fransaskois D'Education Des Adultes	184,712
Shaunavon School Division No. 71	138,888
Societe Historique De La Saskatchewan	52,500
Societe Radio-Canada	20,000
Society for Educational Visits and Exchanges in Canada	46,000
St. Paul's R.C.S.S. Division No. 20	379,500
Tisdale School Division No. 53	40,825
University of Regina	4,002,855
University of Saskatchewan	73,000
Wakaw School Division No. 48	108,485
Payees under $5,000	117,714
	$ 9,183,080

Grants to Saskatchewan Universities — Operation (Subvote 19)

University of Regina	$ 42,118,350
University of Saskatchewan	111,722,550
	$ 153,840,900

Grants to Saskatchewan Universities — Urban Parks (Subvote 18)

University of Regina	$ 56,400
University of Saskatchewan	604,100
	$ 660,500

Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 68)

Campion College	$ 69,183
Luther College	37,062
St. Thomas More College	12,483
University of Regina	5,419,645
University of Saskatchewan	16,015,127
	$ 21,553,500

Grants to Regional Colleges (Subvote 8)

Carlton Trail Regional College	$ 618,865
Cumberland Regional College	547,141
Cypress Hills Regional College	632,559
Lakeland College	160,494
North West Regional College	667,415
Northlands College	1,103,091
Parkland Regional College	687,500
Prairie West Regional College	607,170
South East Regional College	794,365
	$ 5,818,600

Grants to educational agencies, organizations, associations and institutions (Subvote 9)

Ag Insight	$ 5,000
AIESEC (Regina)	6,000
Athol Murray College of Notre Dame	16,694
Campion College	1,354,150
Canadian Education Association	42,182
Canadian National Institute for the Blind	20,150
Canadian Theological Seminary	124,678
Central Pentecostal College	85,415
College of Emmanual and St. Chad	36,590
Council of Ministers of Education	61,371
Encounters with Canada	21,735
Gabriel Dumont Institute of Native Studies and Applied Research	1,732,940

Grant Payments — *(Continued)*

Grants to educational agencies, organizations, associations and institutions (Subvote 9) — *(Concluded)*

Luther College	885,400
Lutheran Theological Seminary	126,252
National Visions 2020 Program	5,000
Northern Teacher Education Program	1,411,450
R. J. D. Williams Provincial School for the Deaf	5,000
Royal University Hospital	5,280
Saskatchewan Indian Federated College	597,220
Saskatchewan Science Teachers Society	5,000
Saskatchewan Federation of Home and School Association	13,100
St. Andrew's College	64,017
St. Peter's College	192,649
St. Thomas More College	1,932,060
University of Regina	309,000
Western Canadian Industry Exhibition Association Inc.	5,000
Payees under $5,000	46,566
	$ 9,109,899

Grant to the Saskatchewan Institute of Applied Science and Technology (Subvote 61)

Saskatchewan Institute of Applied Science and Technology	**$ 65,726,100**

Education Outreach Fund (Subvote 63)

Luther College	$ 100,000
University of Regina	430,000
University of Saskatchewan	100,000
	$ 630,000

Grants to Schools — Operation (Subvote 54)

Arcola School Division No. 72	$ 3,039,215
Assiniboia School Division No. 69	2,890,691
Balcarres School Division No. 87	633,363
Battle River School Division No. 60	3,161,235
Battleford School Division No. 58	2,704,531
Battlefords Children's Interaction Centre	10,660
Biggar School Division No. 50	2,358,435
Blaine Lake School Division No. 57	1,824,862
Borderland School Division No. 68	2,473,309
Briercrest Bible College	222,882
Broadview School Division No. 18	2,333,500
Buffalo Plains School Division No. 21	5,377,825
Canora School Division No. 37	1,791,036
Centennial Park Education Centre	8,946
Christ the King R.C.S.S. Division No. 83	207,536
College Mathieu	516,823
Creighton School Division No. 111	1,920,410
Cupar School Division No. 28	3,249,960
Davidson School Division No. 31	2,206,579
Deer Park School Division No. 26	3,214,973
Eastend School Division No. 8	1,416,399
Estevan Comprehensive School Board	54,757
Estevan R.C.S.S. Division No. 27	1,121,631
Estevan Rural School Division No. 62	1,276,438
Estevan School Division No. 95	2,384,654
Eston-Elrose School Division No. 33	1,468,984
Grand Coulee School Division No. 110	206,710
Gravelbourg School Division No. 109	784,722
Gray School Division No. 101	15,447
Grenfell School Division No. 92	636,889
Gull Lake School Division No. 76	1,131,375
Herbert School Division No. 79	2,634,232
Hudson Bay School Division No. 52	4,460,024
Humboldt High School Division	577,699
Humboldt R.C.S.S. Division No. 15	1,074,899
Humboldt Rural School Division No. 47	3,995,413
Humboldt School Division No. 104	442,180
Ile a La Crosse School Division No. 112	1,838,847
Indian Head School Division No. 19	2,908,691
Kamsack School Division No. 35	2,012,787
Kerrobert School Division No. 44	1,912,868
Kindersley School Division No. 34	1,629,030
Kinistino School Division No. 55	2,289,411
Lanigan School Division No. 40	783,642
Last Mountain School Division No. 29	2,636,393
Leader School Division No. 24	1,233,527
Lemberg School Division No. 106	280,722
Lloydminster R.C.S.S. Division No. 89	1,192,239
Lloydminster School Division No. 99	1,595,405
Long Lake School Division No. 30	2,631,170
Luther College	877,402
Lutheran Collegiate Bible Institute	204,894
Mankota Our Lady of Fatima R.C.S.S. Division No. 90	108,125
Maple Creek School Division No. 17	1,995,255
Meadow Lake School Division No. 66	6,505,820
Melfort Day Care Co-operative	8,040
Melfort School Division No. 100	2,460,536
Melville Comprehensive School Board	51,943
Melville School Division No. 108	1,099,009
Moose Jaw R.C.S.S. Division No. 22	3,483,785
Moose Jaw School Division No. 1	7,461,361
Moosomin School Division No. 9	2,206,286
Neudorf School Division No. 96	281,399
Nipawin School Division No. 61	5,966,030
North Battleford R.C.S.S. Division No. 16	4,149,147
North Battleford School Division No. 103	4,104,165
Northern Lakes School Division No. 64	4,107,733
Northern Lights School Division No. 113	19,744,844
Outlook School Division No. 32	2,918,195
Oxbow School Division No. 51	1,440,756
Parkland School Division No. 63	4,892,930
Paynton School Division No. 102	342,527
Pense School Division No. 98	339,274
Potashville School Division No. 80	3,924,304
Prairie View School Division No. 74	2,140,771
Prairie West School Division No. 75	3,492,935
Prince Albert Comprehensive High School Board	150,320
Prince Albert R.C.S.S. Division No. 6	4,350,105

Grant Payments — *(Continued)*

Grants to Schools — Operation (Subvote 54) — *(Concluded)*

Prince Albert Rural School Division No. 56	7,490,123
Prince Albert School Division No. 3	9,394,157
Radville School Division No. 67	1,361,315
Regina (East) School Division No. 77	2,251,416
Regina R.C.S.S. Division No. 81	14,053,616
Regina School Division No. 4	27,864,564
Rivier Academy	202,242
Rosetown School Division No. 43	1,723,770
Rosthern Junior College	209,747
Saskatchewan Valley School Division No. 49	10,755,961
Saskatoon (East) School Division No. 41	4,588,667
Saskatoon (West) School Division No. 42	5,568,880
Saskatoon School Division No. 13	23,313,565
Shamrock School Division No. 38	3,145,460
Shaunavon School Division No. 71	2,213,925
Spiritwood R.C.S.S. Division No. 82	256,242
St. Alphonse R.C.S.S. Division No. 2	69,436
St. Angela's Academy	72,752
St. Gabriel's R.C.S.S. Division No. 23	535,646
St. Henry's R.C.S.S. Division No. 5	738,110
St. Olivier R.C.S.S. Division No. 12	162,123
St. Paul's R.C.S.S. Division No. 20	21,248,745
Swift Current Comprehensive High School	97,272
Swift Current R.C.S.S. Division No. 11	616,261
Swift Current School Division No. 94	3,802,560
Thunder Creek School Division No. 78	3,206,311
Tiger Lily School Division No. 54	2,682,558
Timberline School Division No. 45	3,094,029
Tisdale School Division No. 53	4,180,265
Turtleford School Division No. 65	2,981,827
Unity R.C.S.S. Division No. 88	409,683
Wadena School Division No. 46	4,480,021
Wakaw School Division No. 48	3,081,126
Weyburn Central School Division No. 73	896,808
Weyburn R.C.S.S. Division No. 84	824,275
Weyburn School Division No. 97	1,911,655
White Spruce Youth Treatment Centre	97,348
Wilcox St. Augustine R.C.S.S. Division No. 91	993,198
Wilkie School Division No. 59	2,797,155
Wilkie St. George R.C.S.S. Division No. 85	468,074
Wolseley School Division No. 25	393,899
Wood River School Division No. 70	2,763,185
Yorkdale School Division No. 36	5,673,193
Yorkton R.C.S.S. Division No. 86	1,599,543
Yorkton School Division No. 93	2,351,366
Payees under $5,000	11,279
	$ 362,215,200

Grants to Schools — Construction (Subvote 55)

Arcola School Division No. 72	$ 786,056
Assiniboia School Division No. 69	201,418
Balcarres School Division No. 87	117,341
Battle River School Division No. 60	2,159,900
Battleford School Division No. 58	655,379
Biggar School Division No. 50	95,896
Blaine Lake School Division No. 57	307,593
Borderland School Division No. 68	309,560
Broadview School Division No. 18	80,825
Buffalo Plains School Division No. 21	1,520,782
Canora School Division No. 37	259,455
Christ the King R.C.S.S. Division No. 83	34,140
Creighton School Division No. 111	107,062
Cupar School Division No. 28	881,799
Davidson School Division No. 31	455,714
Deer Park School Division No. 26	126,019
Eastend School Division No. 8	465,947
Estevan R.C.S.S. Division No. 27	157,016
Estevan Rural School Division No. 62	38,686
Estevan School Division No. 95	289,774
Eston-Elrose School Division No. 33	482,480
Grand Coulee School Division No. 110	38,030
Gull Lake School Division No. 76	235,889
Herbert School Division No. 79	286,923
Hudson Bay School Division No. 52	298,825
Humboldt High School Division	88,283
Humboldt R.C.S.S. Division No. 15	44,851
Humboldt Rural School Division No. 47	840,527
Humboldt School Division No. 104	191,843
Ile a La Crosse School Division No. 112	48,597
Indian Head School Division No. 19	685,973
Kamsack School Division No. 35	275,974
Kerrobert School Division No. 44	1,126,044
Kindersley School Division No. 34	694,875
Kinistino School Division No. 55	396,238
Lanigan School Division No. 40	752,964
Last Mountain School Division No. 29	241,426
Leader School Division No. 24	716,357
Lemberg School Division No. 106	89,375
Lloydminster R.C.S.S. Division No. 89	557,429
Lloydminster School Division No. 99	553,496
Long Lake School Division No. 30	705,807
Luther College	41,101
Lutheran Collegiate Bible Institute	18,710
Maple Creek School Division No. 17	356,624
Meadow Lake School Division No. 66	772,855
Melfort School Division No. 100	342,402
Melville School Division No. 108	138,602
Moose Jaw R.C.S.S. Division No. 22	505,911
Moose Jaw School Division No. 1	1,307,122
Moosomin School Division No. 9	398,945
Neudorf School Division No. 96	58,140
Nipawin School Division No. 61	548,484
North Battleford R.C.S.S. Division No. 16	1,248,083
North Battleford School Division No. 103	1,144,044
Northern Lakes School Division No. 64	536,262
Northern Lights School Division No. 113	3,696,389
Outlook School Division No. 32	363,910
Oxbow School Division No. 51	196,343
Parkland School Division No. 63	301,343
Paynton School Division No. 102	91,335
Pense School Division No. 98	111,005
Potashville School Division No. 80	884,566
Prairie View School Division No. 74	570,425
Prairie West School Division No. 75	543,785
Prince Albert R.C.S.S. Division No. 6	1,104,297
Prince Albert Rural School Division No. 56	848,854
Prince Albert School Division No. 3	1,392,299
Radville School Division No. 67	154,174
Regina (East) School Division No. 77	415,545
Regina R.C.S.S. Division No. 81	2,690,103
Regina School Division No. 4	5,561,850

Grant Payments — *(Concluded)*

Grants to Schools — Construction (Subvote 55) — *(Concluded)*

Rosetown School Division No. 43		1,411,807
Saskatchewan Valley School Division No. 49		1,120,426
Saskatoon (East) School Division No. 41		1,092,030
Saskatoon (West) School Division No. 42		815,976
Saskatoon School Division No. 13		6,317,608
Shamrock School Division No. 38		541,420
Shaunavon School Division No. 71		395,707
Spiritwood R.C.S.S. Division No. 82		131,369
St. Gabriel's R.C.S.S. Division No. 23		100,907
St. Henry's R.C.S.S. Division No. 5		101,110
St. Olivier R.C.S.S. Division No. 12		32,479
St. Paul's R.C.S.S. Division No. 20		5,940,683
Swift Current R.C.S.S. Division No. 11		8,358
Swift Current School Division No. 94		348,700
Thunder Creek School Division No. 78		332,490
Tiger Lily School Division No. 54		491,005
Timberline School Division No. 45		806,533
Tisdale School Division No. 53		515,914
Turtleford School Division No. 65		560,019
Unity R.C.S.S. Division No. 88		145,161
Wadena School Division No. 46		847,079
Wakaw School Division No. 48		129,185
Weyburn Central School Division No. 73		172,537
Weyburn R.C.S.S. Division No. 84		18,212
Weyburn School Division No. 97		574,491
Wilkie School Division No. 59		408,190
Wilkie St. George R.C.S.S. Division No. 85		17,426
Wolseley School Division No. 25		98,980
Wood River School Division No. 70		60,619
Yorkdale School Division No. 36		390,333
Yorkton R.C.S.S. Division No. 86		566,627
Yorkton School Division No. 93		220,122
Payees under $5,000		1,421
	$	**69,461,000**

Grants to Libraries (Subvote 56)

Regional Libraries:

Chinook Library	$	550,989
Lakeland Library Region		598,670
Palliser Regional Library		518,648
Parkland Regional Library		704,788
Southeast Regional Library		612,046
Wapiti Regional Library		774,789
Wheatland Regional Library		615,675
	$	**4,375,605**

Municipal Libraries:

Regina Public Library	$	354,658
Saskatoon Public Library		354,064
	$	**708,722**

Northern Federation:

Pahkisimon Nuye-Ah Library System	**$**	**348,610**

Advanced Education Enhancement Fund (Subvote 70)

Campion College	$	62,500
Carlton Trail Regional College		252,268
Cumberland Regional College		210,611
Cypress Hills Regional College		200,166
Lakeland College		26,600
Luther College		62,500
North West Regional College		332,769
Northlands College		497,226
Parkland Regional College		234,675
Prairie West Regional College		209,835
Saskatchewan Indian Federated College		62,500
Saskatchewan Institute of Applied Science and Technology		7,102,500
South East Regional College		335,850
St. Thomas More College		62,500
University of Regina		2,384,000
University of Saskatchewan		5,866,000
	$	**17,902,500**

Grant to the Saskatchewan Student Aid Fund (Subvote 4)

Student Aid Fund	**$**	**45,890,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Achen, Deborah D.	$	70,202
Adams, Karen G.		58,537
Adams, Katy		51,961
Anaka, Elizabeth A.		33,195
Anderson, Dianne		6,529
Andrews, Donna		28,128

Personal Services — *(Continued)*

Archambault, Rene W.	65,997
Archer, Rita Denise	65,796
Assman, Brenda	25,353
Bailey, Miriam	64,560
Ball, Margaret	45,258
Ballingall, Tom	51,766
Barraud, Willy	27,000
Baum, Rose Ann	40,691
Benning, James Albert	59,354
Biss, John W.	68,742
Boughen, Ray H.	68,742
Bouvez, Bernard	13,790
Brown, Stephen	53,045
Brunas, Irvin A.	69,024
Buckley, Gaile	26,334
Burgess, Brent	33,300
Burrow, Stanley H.	52,674
Cameron, B. Delee	60,510
Campbell, Joylene	38,943
Cape, Russell L.	95,377
Champagne, Agathe	35,000
Chyzowski, John E.	2,995
Colin, Mary E.	34,176
Cooney, Deborah Lynn	28,514
Crocker, Helena	26,075
Cychmistruk, Ernie S.	75,959
Cyrenne, Lionel J.	20,282
Daviduk, John L.	41,430
Deane, Valerie	22,603
Ditson, Donald C.	35,253
Dobbelsteyn, J. Kevin	13,057
Dron, Perry D.	35,373
Drozda, Donald G.	31,547
Eger, Wayne G.	60,018
Eidsness, Barry W.	68,742
Ewasienko, Eileen	29,130
Fichter, Leah	48,192
Frey, Stanley M.	64,587
Fuhro, Laurie N.	21,633
Gareau, Laurier	28,000
Gingras, Dianne H.	38,472
Glauser, Lorne E.	71,272
Gorr, Leona R.	40,685
Gray, Gloria	17,790
Green, Shirley E.	50,559
Guest, Graham W.	40,200
Hall, Carrie Gail	23,472
Hanson, Cheryl D.	62,799
Harrison, Lois K.	26,484
Harry, Iain	36,654
Hazen, Edith R.	42,511
Henfrey, Terry L.	41,241
Herd, Agnes M.	57,342
Hergott, Alvin W.	60,018
Herman, Julie D.	25,310
Hill, Derek	20,888
Holt, Dennis L.	8,139
Hosking, Neville J.	42,764
Inverarity, Donna Jean	37,533
Jackson, Judith E.	29,754
Janzen, John	65,199
Jawniak, Ted J.	46,416
Jeffery, Joan	13,541
Johnson, Glenn B.	32,307
Johnson, Robin J.	54,102
Jonas, Richard	64,224
Kaushik, Sadhna	48,944
Keegan, R. Brian	78,516
Kerr, Debra Helen	26,706
Kirby, Linda G.	3,594
Krawetz, Donna Alanna	69,414
Kutarna, Jacob A.	68,742
Kyle, Wayne D.	61,000
Langelier, Michel	9,300
Lavallie, Perry	44,765
Leonard, Robert G.	52,674
Lindsay, J. E. Betty	26,253
Lipp, Margaret	5,755
Littlewood, John	66,420
Livingston, Robert M.	68,742
Lockert, William J.	65,532
Ludwig, F. James	49,876
MacDonald, John R.	41,241
MacIntosh, James	47,844
Martin, Armand R.	59,133
Materi, Gloria M.	44,458
Mazyn, Anthony H.	51,567
McDougall, Dawn E.	41,904
McGuigan, Douglas L.	22,201
McGunigal, Irene	22,765
McKay, Raymond A.	76,824
McKenzie, William Glenn	58,479
McLean, Valerie	18,807
Meiklejohn, Hon. Raymond H.	36,610
Millard, Donald B.	57,342
Mitschke, Barry	60,378
Muir, Douglas A.	64,854
Nagyl, Sharon Joan	21,212
Neill, Diane V.	46,664
Nielsen, Joan	53,391
O'Callaghan-Brown, Sylvia	5,564
Osborne, Barbara J.	43,575
Page, Devon A.	32,356
Palm, Kenneth B.	57,342
Paul-Hus, Sylvie	24,531
Pellerin, Rosanne Barbara	29,445
Penner, Glen H.	76,005
Reimer, Donald Wayne	17,170
Renihan, Fred	88,360
Ridley, Merle	19,348
Rieger, Debra Elizabeth	27,641
Rourke, Eleanor	96,843
Salloum, Brady Scott	60,997
Savage, John J.	56,106
Savarese, Lena	73,383
Scherr, Arthur E.	76,099
Schmidt, Trish	7,287
Schultz, Arleen F.	58,032
Seiferling, Mary E.	50,055
Sing Chin, Gerald	60,018
Smith, Gail L.	8,360
Smith, Linda	54,939
Sparling, Lorne	81,963
St. Cyr, Walter	62,520
Stenerson, Heather	19,715
Storey-Bishoff, Maureen	14,350
Stretten, Sandra F.	54,195
Sundbo, Harley Gerald	75,959
Swift, Charles E.	43,935
Tenold, Kathie J.	53,949
Thomas, Gregory W.	67,523
Thompson, Darlene F.	56,356
Trautman, Theresa M.	39,144
Trew, Donald	71,193
Tuttle, Andrew D.	4,403
Vanderlinde, Paulette	69,204
Vanstone, Derek	13,352
Vargo, Diane C.	3,080
Walker, Theodore E.	26,621
Warren, Dianne H.	33,949
Watson, Daniel	27,583
Weistein, Gerald	52,452
Wesley, Ronald J.	49,850
White, Edward Gerald	44,511
White, Lana	12,768
Wiens, Bernhard H.	3,683

Personal Services — *(Concluded)*

Willison, Patricia	7,787
Wilson, Shauna Marie	7,376
Wolff, Nancy	32,307
Yackel, Ivan W.	75,686

Correspondence School Revolving Fund

Herle, Wendeling A.	$ 57,342
Krietemeyer, Janice	29,272
Senyk, Stephen T.	68,742

Saskatchewan Book Bureau Revolving Fund

Clements, Frank	$ 41,241
Miles, Leanne C.	41,106

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Allset Translation	$ 102,190
American Council on Education	22,996
ASCD	28,169
Association Des Artistes De La Saskatchewan Inc.	23,450
Bank of Nova Scotia	79,789
Bilingual Studies Centre	172,641
Brigdens Printers and Publishers	26,184
Canadian Mental Health Association in Saskatchewan	83,128
Canadian National Institute for the Blind	35,757
Canadian Paraplegic Association Saskatchewan Division	58,759
Canebsco Subscription Services Ltd.	40,052
Carlton Trail Regional College	566,008
Carpenters Apprenticeship and Training Trust Fund	29,564
Charlton Communication Inc.	53,603
College Mathieu	169,410
Computerland	26,081
Corporate Strategy Group	129,734
Correspondence School Revolving Fund	493,241
Coutts Courier Co. Ltd.	23,206
Creighton School Division No. 111	111,848
Cumberland Regional College	683,020
Cypress Hills Regional College	646,112
Dome Advertising Ltd.	153,633
Dome Media Buying Services Ltd.	515,437
DRG Globe Envelopes	34,630
Dynix Library Systems Inc.	34.277
Edwards Residential Centre	26,273
Equifax Canada (Acrofax) Inc.	192,101
First City Trust Equipment Financing Group	197,866
FLP Type Systems Ltd.	27,924
Forbes Anderson Press Ltd.	33,032
Gabriel Dumont Institute of Native Studies and Applied Research	484,006
General Recorders Wascana	23,061
Gitche Gumee Consultants Ltd.	80,502
Gravelbourg School Division No. 109	23,771
Ile a La Crosse School Division No. 112	87,500
Kroma Kolor Processing Laboratory	105,899
L.D.T. Consulting Inc.	149,850
Lac La Ronge Indian Band	55,441
Lakeland College	497,544
Loraine Thompson Information Services Ltd.	37,052
M. C. Graphics Inc.	166,594
Management Systems Ltd.	36,611
Mason's Duplicating Services Ltd.	26,092
McLennan, Gordon	40,000
Meadow Lake School Division No. 66	24,609
Media House Productions	837,046
Mental Health Association in Saskatchewan	48,040
Metropolitan Insurance Co.	1,184,916
Midwest Litho Inc.	30,858
Moose Jaw R.C.S.S. Division No. 22	118,786
Moose Jaw School Division No. 1	69,706
National Print-It Centres	69,474
North Battleford School Division No. 103	30,585
North West Regional College	1,501,146
Northern Alberta Institute of Technology	21,869
Northern Lights School Division No. 113	821,599
Northlands College	4,012,929
Pahkisimon Nuye-Ah Library System	88,619
Parkland Regional College	1,227,054
Performance Printing Ltd.	56,810
Pitney Bowes of Canada Ltd.	20,115
Postnikoff Instructional and Human Resources	21,956
Prairie West Regional College	490,993
Prince Albert Learning Abilities Clinic	38,376
Prince Albert Rural School Division No. 56	48,846
Printco Graphics Inc.	101,525
Printcraft Ltd.	74,246
Province of Manitoba — Department of Education	61,822
Provincial Treasurer of Alberta	73,276
Radius Tutoring	138,205
Read Saskatoon	55,000
Ready, Vincent L.	31,260
Regina Fast Print	20,438
Regina Public Library	106,591
Regina R.C.S.S. Division No. 81	119,719
Regina School Division No. 4	953,071
Saskatchewan Abilities Council	292,872
Saskatchewan Association for Community Living Inc.	170,003
Saskatchewan Association of Rehabilitation Centres	42,612
Saskatchewan Book Bureau Revolving Fund	97,440
Saskatchewan Communications Network	21,815
Saskatchewan Institute of Applied Science and Technology	4,917,355
Saskatchewan Joint Training Committee of Plasterers and Cement Masons	73,648
Saskatchewan Power Corporation	60,307

Other Payments — *(Concluded)*

Saskatchewan Professional Development Unit	23,214
Saskatchewan Property Management Corporation	5,614,533
Saskatchewan Public Service Commission	32,472
Saskatoon (East) School Division No. 41	51,745
Saskatoon School Division No. 13	146,902
Saskmicro Systems Support Inc.	44,712
SaskTel	701,759
Services for Hearing Impaired Persons Inc.	157,136
SHL Systemhouse Inc.	600,629
South East Regional College	1,010,534
St. Paul's R.C.S.S. Division No. 20	209,438
Strategic Direct Marketing Inc.	330,719
Success Office Systems	47,535
Supreme Office Products Ltd.	20,053
Swift Current School Division No. 94	104,991
T.C. Personal Computer Services	26,759
T.V. Ontario	21,824
Teachers' Annuity Fund	11,820,872
Teachers' Dental Plan Imprest Account	2,239,471
Teachers' Superannuation Fund	42,403,917
Teachers' Supplementary Allowance Fund	775,209
Travelodge	25,983
Treasurer of Ontario — Publications Ontario	80,365
Unibase Telecom Ltd.	69,320
Universal Bindery (Sask.) Ltd.	22,275
University of Regina	56,650
University of Saskatchewan	74,487
Utlas International Canada	196,177
Vincent Management Inc.	37,373
Wang Canada Ltd.	47,604
Wascana Rehabilitation Centre	36,041
Watt Services Inc.	29,000
Westbridge Computer Corporation	1,231,902
Western Trade Training Institute	96,418
Xerox Canada Ltd.	30,393
Zippy on Hamilton	94,609

Correspondence School Revolving Fund

First City Trust Equipment Financing Group	$ 37,732
SaskTel	60,745
Zippy on Hamilton	106,984

Saskatchewan Book Bureau Revolving Fund

Addison-Wesley Publishers Ltd.	$ 369,939
Apex Graphics Ltd.	27,788
Centre Educatif Et Culturel Inc.	49,481
Consolidated Graphics	27,374
Copp Clark Pitman Ltd.	22,375
D. C. Heath Canada Ltd.	107,349
Fifth House Publishers	74,020
Fitzhenry and Whiteside Ltd.	22,768
Gage Distribution Co.	160,199
Ginn Publishing Canada Inc.	649,566
Globe/Modern Curriculum Press	102,849
HBJ-Holt-Saunders Distribution Services	368,352
Houghton Mifflin Canada Ltd.	237,880
Imperial Roadways Ltd.	21,070
Maxwell MacMillan Canada Inc.	303,743
McGraw-Hill Ryerson Ltd.	66,861
Minister of Finance	150,325
Nelson Canada	777,242
Prentice-Hall Canada Inc.	150,061
Regina News Ltd.	41,730
Saskatchewan Property Management Corporation	60,627
SHL Systemshouse Inc.	169,206

Education — Education Development Fund

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Grants for education development initiatives	$	$	$	$	$	$	$ 13,750	$	$	$ 13,750
2 Education Development Support Services	78	....	33	....	72	428	95	39	....	745
Total	**$ 78**	**$ ....**	**$ 33**	**$ ....**	**$ 72**	**$ 428**	**$ 13,845**	**$ 39**	**$ ....**	**$ 14,495**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants for education development initiatives (Subvote 1)

Arcola School Division No. 72	$	129,481
Assiniboia School Division No. 69		105,897
Balcarres School Division No. 87		31,826
Battle River School Division No. 60		112,293
Battleford School Division No. 58		111,508
Biggar School Division No. 50		85,610
Blaine Lake School Division No. 57		72,860
Borderland School Division No. 68		96,298
Briercrest Bible College		15,974
Broadview School Division No. 18		106,007
Buffalo Plains School Division No. 21		184,311
Canora School Division No. 37		79,383
Christ the King R.C.S.S. Division No. 83		12,255
College Mathieu		13,786
Creighton School Division No. 111		46,720
Cupar School Division No. 28		120,976
Davidson School Division No. 31		86,941
Deer Park School Division No. 26		55,316
Eastend School Division No. 8		60,243
Estevan Comprehensive School Board		46,178
Estevan R.C.S.S. Division No. 27		48,333
Estevan Rural School Division No. 62		53,463
Estevan School Division No. 95		82,014
Eston-Elrose School Division No. 33		82,699
Grand Coulee School Division No. 110		6,921
Gravelbourg School Division No. 109		36,837
Grenfell School Division No. 92		31,985
Gull Lake School Division No. 76		55,061
Herbert School Division No. 79		99,102
Hudson Bay School Division No. 52		143,037
Humboldt High School Division		29,797
Humboldt R.C.S.S. Division No. 15		49,836
Humboldt Rural School Division No. 47		139,421
Humboldt School Division No. 104		19,215
Ile a La Crosse School Division No. 112		42,495
Indian Head School Division No. 19		122,174
Kamsack School Division No. 35		84,021
Kerrobert School Division No. 44		98,838
Kindersley School Division No. 34		106,004
Kinistino School Division No. 55		84,724
Lanigan School Division No. 40		76,264
Last Mountain School Division No. 29		111,656
Leader School Division No. 24		62,566
Lemberg School Division No. 106		12,126
Lloydminster R.C.S.S. Division No. 89		47,801
Lloydminster School Division No. 99		97,807
Long Lake School Division No. 30		103,243
Luther College		39,705
Maple Creek School Division No. 17		89,625
Meadow Lake School Division No. 66		213,985
Melfort School Division No. 100		99,956
Melville Comprehensive School Board		47,565
Melville School Division No. 108		34,806
Moose Jaw R.C.S.S. Division No. 22		125,207
Moose Jaw School Division No. 1		309,664
Moosomin School Division No. 9		102,024
Neudorf School Division No. 96		11,568
Nipawin School Division No. 61		199,513
North Battleford R.C.S.S. Division No. 16		138,014
North Battleford School Division No. 103		154,444
Northern Lakes School Division No. 64		136,949
Northern Lights School Division No. 113		449,433
Outlook School Division No. 32		112,354
Oxbow School Division No. 51		84,135
Parkland School Division No. 63		156,901
Paynton School Division No. 102		10,790
Pense School Division No. 98		10,697
Potashville School Division No. 80		158,289
Prairie View School Division No. 74		87,705
Prairie West School Division No. 75		82,951
Prince Albert Comprehensive High School Board		119,011
Prince Albert R.C.S.S. Division No. 6		174,013
Prince Albert Rural School Division No. 56		173,790
Prince Albert School Division No. 3		244,234
Radville School Division No. 67		54,389
Regina (East) School Division No. 77		92,092
Regina R.C.S.S. Division No. 81		537,986
Regina School Division No. 4		1,212,188
Rivier Academy		12,900
Rosetown School Division No. 43		96,488
Rosthern Junior College		8,864
Saskatchewan Valley School Division No. 49		318,354
Saskatoon (East) School Division No. 41		170,047
Saskatoon (West) School Division No. 42		197,627
Saskatoon School Division No. 13		1,044,920
Shamrock School Division No. 38		119,120
Shaunavon School Division No. 71		85,402
Spiritwood R.C.S.S. Division No. 82		11,094
St. Gabriel's R.C.S.S. Division No. 23		21,039
St. Henry's R.C.S.S. Division No. 5		35,314
St. Olivier R.C.S.S. Division No. 12		9,551
St. Paul's R.C.S.S. Division No. 20		717,612
Swift Current Comprehensive High School		73,538
Swift Current R.C.S.S. Division No. 11		18,092
Swift Current School Division No. 94		126,507
Thunder Creek School Division No. 78		96,487
Tiger Lily School Division No. 54		101,679
Timberline School Division No. 45		108,945
Tisdale School Division No. 53		148,397
Turtleford School Division No. 65		111,896
Unity R.C.S.S. Division No. 88		19,504
Wadena School Division No. 46		160,492
Wakaw School Division No. 48		108,811
Weyburn Central School Division No. 73		42,823
Weyburn R.C.S.S. Division No. 84		31,554
Weyburn School Division No. 97		123,545
Wilcox St. Augustine R.C.S.S. Division No. 91		30,952
Wilkie School Division No. 59		106,448
Wilkie St. George R.C.S.S. Division No. 85		18,795
Wolseley School Division No. 25		21,939
Wood River School Division No. 70		84,421
Yorkdale School Division No. 36		122,671
Yorkton R.C.S.S. Division No. 86		73,855
Yorkton School Division No. 93		173,265
Payees under $5,000		29,766
	$	**13,750,000**

Grant Payments — *(Concluded)*

Education Development Support Services (Subvote 2)

Saskatchewan Professional Development Unit	$	23,250
Saskatchewan Teachers' Federation		15,700
St. Paul's R.C.S.S. Division No. 20		10,000
University of Regina		23,250
University of Saskatchewan		23,250
	$	**95,450**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Boyer, Joan	$	17,200
Gladwell, Marnie		17,626
Luther, Frances		34,630

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Balcarres School Division No. 87	$	20,947
Day, Margo		29,672
Moose Jaw R.C.S.S. Division No. 22		35,313
Northern Lights School Division No. 113		25,784
Regina School Division No. 4		134,720
Saskatchewan Property Management Corporation		35,608
Saskatoon School Division No. 13		44,438
University of Saskatchewan		38,130

Energy and Mines

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative Services	$ 1,051	$ 49	$ 1,778	$ 14	$ 81	$ 66	$	$ 42	$	$ 3,081
10 Mineral Revenues	1,127	....	41	....	46	3	....	....	....	1,217
4 Geology and Mines	2,216	....	292	1	43	71	1	24	....	2,648
8 Petroleum and Natural Gas	3,043	....	199	29	176	45	10	2	....	3,504
14 Resource Policy and Economics	1,157	....	82	10	45	49	....	2	....	1,345
16 Payments to Saskatchewan Property Management Corporation	....	....	1,237	....	....	....	....	....	....	1,237
17 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total	**$ 8,631**	**$ 49**	**$ 3,629**	**$ 54**	**$ 391**	**$ 234**	**$ 11**	**$ 70**	**$ ....**	**$ 13,069**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Geology and Mines (Subvote 4)

Payees under $5,000	$ 1,200

Petroleum and Natural Gas (Subvote 8)

Independent Petroleum Association of Canada	$ 10,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Adams, Judith H.	$ 25,206
Ashton, Kenneth E.	63,258
Badger, Thomas M.	49,666
Balfour, Michael	61,455
Beck, Leslie S.	87,180
Bennett, Richard W.	48,120
Benson, Michael O.	14,694
Bernhardt, Andrew J.	52,638
Bernier, Leslie W.	62,454
Bhargava, Abha	56,085
Bhasin, Yash	39,921
Braun, Gordon Dale	73,542
Brown, Etna F.	41,241
Cameron, Patricia	29,944
Celis, Washington	44,946
Clayton, Raymond, E.	99,102
Cobham, William R.	18,080
Cummings, Marie	31,506
Cunningham, Keith Edward	38,256
Dancsok, Edward F. R.	52,785
Dang, Joe	68,742
Delaney, Gary D.	57,921
Ferguson, Michael D.	62,454
Fink, Roderich Wilfred	54,966
Fletcher, Dale G.	73,803
Forster, Margaret	68,580
French, John C.	60,579
Gent, Malcolm	45,793
Gilboy, Christopher F.	59,709
Gossard, Jerry L.	68,742
Gracie, Andrew J.	60,657
Gray, Shaun	24,036
Greggains, William Randy	51,792
Guliov, Paul	68,034
Haidl, Frances	45,258
Hall, Maurice W.	66,858
Hansen, Katherine M.	19,531
Harper, Charles T.	62,112
Hartman, Monica L.	59,834
Heinrich, Helen	10,807
Hoffman, John Edward	33,994
Hutch, Gordon F.	73,542
Jameson, Brenda L.	46,239
Jillings, Duncan Charles	46,521
Jones, Shelley L.	49,173
King, Donna L.	44,778
Koepke, Douglas W.	46,078
Kreis, L. Kim	43,773
Lake, Louise C.	30,530
Lee, Norman C.	59,894
Lerner, Bruce G.	59,823
Lopez, Gil B.	59,709
Loseth, Howard M.	52,170
MacDonald, Robert	70,560
MacDougall, David G.	61,959
Mak, Karen	34,588
McDonald, Bruce H.	19,140
McFadyen, Danny L.	75,549
McLean, Richard	62,454
Mearns, Linda	7,818
Pappas, Ted	64,914
Paterson, Douglas F.	64,914
Pelletier, Ronald J.	48,120
Rathwell, Janis M.	67,254
Reeves, Philip L.	68,742
Reid, John	107,180
Repushka, Rita S.	26,775
Richardson, Sherry	4,055
Richmond, Nancy	37,625
Robertson, Neil	16,675
Roske, Darwin E.	56,723
Rymes, Stephen M.	49,317
Sanders, Hal David	56,459
Schmid, Albert P.	59,709
Schwann, Pamela L.	45,246
Scott, Blaine P.	57,972
Senft, Dallas	64,914
Sereda, Myron A.	77,349
Sibbald, Thomas I. I.	67,980
Simmons, Garth D.	56,106
Skwara, Adeline M.	64,224
Stirling, Donald E.	73,046
Stolz, Horst	59,709
Swenson, Hon. Richard J.	36,610
Thackeray, Jerry Kenneth	40,182
Thomas, David J.	68,507
Tremblay, Diane M.	38,208
Troesch, Linda M.	37,779
Troyer, D. Robert	55,122
Wagner, Allan P.	22,575
Wall, Jason	33,063
West, Albert F.	47,925
Wheale, Sharon S.	54,789
Wilhelm, Bruce D.	23,072
Wilson, Bruce W.	85,413
Wilson, Malcolm A.	61,254
Wimmer, Chris H.	24,731
Wist, Floyd G.	55,159
Wysminity, James M.	52,196
Youzwa, Patricia	39,323
Yurkowski, Melinda	7,852
Zurawski, Stephen	26,469

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

General Graphic Services Ltd.	$	33,136
Jarrod Oils Ltd.		20,000
M. C. Graphics Inc.		41,425
Management Systems Ltd.		101,919
Minister of Finance — Queen's Printer		29,361
Printco Graphics Inc.		61,897
Sage Consulting Group Ltd.		20,025
Saskatchewan Property Management Corporation		1,513,591
Saskatchewan Public Service Commission		38,055
SaskTel		274,300
SHL Systemhouse Inc.		28,356
Success Office Systems		29,019
University of Saskatchewan		20,665
Vercom Systems Ltd.		212,629
Westbridge Computer Corporation		782,001
Westbridge MSL Corporation		127,171
Zippy on Hamilton		27,662

Environment and Public Safety

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 930	$	$ 396	$ 1	$ 87	$ 32	$	$ 15	$	$ 1,461
20 Planning and Assessment	1,160	....	252	413	114	331	....	18	....	2,288
6 Environmental Protection and Enforcement	3,121	22	509	37	362	372	....	42	....	4,465
12 Public Safety	2,024	....	337	2	244	25	....	6	....	2,638
27 Emergency Measures Organization	170	....	29	....	41	38	....	2	....	280
14 Payments to Saskatchewan Property Management Corporation	....	....	719	....	....	1	....	....	....	720
17 Grants to organizations and persons concerned with environmental matters	....	....	....	....	....	....	589	....	....	589
25 Grant to the Toxicology Research Centre	....	....	....	....	....	....	200	....	....	200
26 Grant to the Water Appeal Board	....	....	....	....	....	....	55	....	....	55
28 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total	**$ 7,442**	**$ 22**	**$ 2,242**	**$ 453**	**$ 848**	**$ 799**	**$ 844**	**$ 83**	**$ ....**	**$ 12,733**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to organizations and person concerned with environmental matters (Subvote 17)

Canadian Council of Ministers of the Environment	$	29,079
Saskatchewan Research Council		550,000
Payees under $5,000		9,900
	$	**588,979**

Grant to the Toxicology Centre (Subvote 25)

University of Saskatchewan	**$**	**200,000**

Grant to the Water Appeal Board (Subvote 26)

Saskatchewan Water Appeal Board	**$**	**54,495**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abells, Janet	$	20,169
Anderson, Gail M.		48,727
Archambault, Guy Joseph		38,484
Baird, Bernadette		29,130
Barclay, Ross		28,918
Barsi, Ronald G.		64,872
Bartlett, Albert S.		42,324
Bellamy, Shannon G.		39,462
Beug, Brenda		15,875
Bobbee, Gale		4,960
Burns, Gillian K.		18,509
Chang, Victor S.		66,749
Collins, Elizabeth G.		66,984
Cooke, Leslie J.		98,137
Courtney, Peter Allan		53,736
Demoskoff, Gordon J.		2,865
Doroshenko, Patty		20,995
Elsaesser, Donald P.		55,612
Enns, Arlette		44,502
Epp, Henry T.		62,920
Ferris, Samuel A.		50,208
Forrest, George		60,613
Galimberti, Thomas John		70,002
Ganong, Blaine W.		60,818
Gilmour, Roderick		45,986
Hall, Cecilia		3,334
Hanley, Paul T.		46,136
Hardisty, Margery M.		21,321
Harmsworth, Leslie George		46,482
Hayward, John C.		74,865
Hegan, Michael G.		50,490
Hislop, Darcy J.		34,947
Hodgins, Hon. Grant		36,610
Iverson, Millar L.		36,156
Knoll, Richard P.		70,728
Korneychuk, Kyle B.		54,649
Kostiuk, Brenda		25,414
Krahe-Solomon, Monica D.		36,132
Kratt, Lawrence F.		28,176
Laing, Richard		49,425
Lauten, Karl P.		53,157
Lawrysyn, William L.		39,282
Lechner, Larry J.		73,422
Linnen, Harvey		66,032
Livingston, Diane A.		47,522
MacMillan, John E.		23,400
Marr, Wayne N.		36,199
Maslany, Orest J.		55,252
Mather, G. Helen		36,761
McCullough, Richard P.		38,994
McLean, Sandra Lee		23,517
McLeod, Sheldon L.		70,536
Miller, Margaret A.		32,706
Mohr, Joann C.		21,895
Mutch, Graham R.		56,384
Nargang, Darryl D.		68,742
Nidesh, Mervin W.		38,964
Olesen, Ashley		47,634
Olson, Thomas K.		58,163
Pastuch, Alice H.		28,680
Pritchard, Rick A.		52,776
Quinn, Ronald J.		54,151
Robinson, R. Scott		55,893
Ross, Malcolm K.		55,077
Ruggles, Robert G.		70,251
Ryma, Bernard J.		49,728
Schaffer, Terry L.		36,503
Schmeiser, John		16,924
Schutzman, Robert J.		25,890
Sentis, Robert R.		86,390
Sheridan, Peter L.		41,256
Sitter, Sherry		9,136
Stewart, Robert J.		59,709
Strasser, Grace		54,003
Surkan, Nancy G.		28,206
Surtees, Nicholas		69,921
Szojka, Aniko E. M.		38,392
Tarpey, Thomas P.		14,857
Thanawala, Paresh R.		56,883
Warken, Debbie L.		23,388
Weagle, Kenneth V.		32,808
Will, Gordon W.		41,961
Woltman, John A.		23,400
Zrymiak, William A.		59,709
Zukowsky, Ronald		28,571

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Athabaska Airways Ltd.	$ 44,374
Bioquest International Inc.	22,914
Brigdens Printers and Publishers	26,076
Clifton Associates Ltd.	20,000
Dome Advertising Ltd.	143,104
Dome Media Buying Services Ltd.	244,732
Environmental and Social Systems Analysts Ltd.	24,899
LGS Group Inc.	30,010
MacPherson, Seonaid Ann	38,115
Minds Eye Pictures	42,800
Mister Print Productions Ltd.	26,779
Mitton, G. Joyce	39,397
Nancy McLean's Corporate Strategy Group	32,616
Printco Graphics Inc.	20,968
Proactive Communications Consultants	47,060
Saskatchewan Property Management Corporation	1,158,488
Saskatchewan Public Service Commission	26,619
Saskatchewan Research Council	106,405
Saskmont Engineering	47,995
SaskTel	320,865
Vincent Management Inc.	38,770
Westbridge Computer Corporation	154,313

Executive Council

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 1,325	$ 128	$ 426	$ 12	$ 200	$ 128	$	$ 29	$	$ 2,248
2 Information Services	453	....	97	....	....	....	....	1	....	551
4 Cabinet Secretariat	656	....	78	1	16	21	....	....	....	772
9 Intergovernmental Affairs	584	....	83	....	60	9	....	....	....	736
13 Protocol Office	190	....	40	12	10	37	....	....	....	289
6 Expenditures under The Election Act (Statutory)	218	....	352	....	21	79	....	1	....	671
7 Expenses of Conducting Votes under The Time Act	....	....	4	1	....	....	....	....	....	5
17 Payments to Saskatchewan Property Management Corporation	....	....	679	....	....	3	....	....	....	682
15 Grants to planning and research institutions	....	....	....	....	....	....	57	....	....	57
10 Members of the Executive Council (Statutory)	60	....	....	....	....	....	....	....	....	60
Total	**$ 3,486**	**$ 128**	**$ 1,759**	**$ 26**	**$ 307**	**$ 277**	**$ 57**	**$ 31**	**$ ....**	**$ 6,071**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to planning and research institutions (Subvote 15)

Receiver General for Canada — Canadian Intergovernmental Conferences	$ **56,600**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Achtymichuk, Margaret I.	$ 36,585
Amyotte, Sharon	30,104
Bailey, Sandy	8,447
Baker, Janice G.	43,725
Barnes, Gordon Richard	63,078
Bennett, Sharon M.	28,546
Benson, Michael O.	54,085
Berling, L. Doreen	26,253
Bridges, Myrna L.	26,018
Brucker, Sheila Isabelle	41,928
Carr, Joanne Elaine	34,062
Clarke, Cindy	18,072
Costanza, Patricia	22,094
Dekker, Christopher M.	55,327
Denzin, Ella	42,411
Dermody, Catherine Rose	16,963
Devine, Hon. Donald Grant	52,300
Dimitrijevic, Andre	86,738
Dotchin, Dave	61,234
Duncan, Joan H.	7,845
Dunlop, Robin H.	42,855
Fast, Donald A.	38,528
Filger, Harvey	56,637
Folk, Margaret E.	3,741
Gamble, Becky Lou	20,730
Gilewicz, Joanne P.	31,827
Glover, Barbara L.	16,425
Greenberg, Louise	50,394
Heidt, Bonita K.	36,540
Hemphill, Patricia	12,332
Henry, Oswald	61,614
Hewitt, Ronald W.	80,132
Hilton, Alan T.	63,039
Holbird, Bonnie J.	52,530
Hoskins, Lisa M.	23,358
Hoyer, Patricia S.	32,580
Jackson, D. Michael	67,773
Jacobson, Gwen E.	6,039
James, Vasanthi S.	3,099
Janz, Irene D.	46,701
Johnston, James	54,765
Jones, David Kim	48,948
Klassen, Carol R.	38,972
Kleininger, Leann R.	12,289
Kohut, Dixie Leigh	25,450
Korbo, Nancy Agnes	11,546
Krentz, Blaine	29,528
Krichkowski, Florence	41,898
Lampard, Keith	69,453
Liable, Lana D.	9,680
Lusok, Sherry Lynne	28,161
Lys, Leta	7,423
Mallo, Douglas W.	33,908
Martin, Francis Larry	147,764
Mazurak, Karen D.	29,130
McCuaig, Gail	28,617
McLellan, Susan	60,663
Milne, Wendy	23,016
Minja, Lynn A.	69,700
Mitchell, Susan	20,841
Mohr, Joann C.	4,506
Mohr, Sara Denise	11,640
Nelson, Shelley	18,395
Nicol, James	3,110
O'Callaghan-Brown, Sylvia	10,032
Olynik, Corey	46,503
Osborne, Paul	24,910
Pichurski, Patricia	27,804
Popescul, Della	26,708
Pratt, William R.	17,521
Pringle, Donald	69,303
Ruller, Sheree Lynn	28,329
Rybchuk, Donna D.	25,206
Schmidt, Bonnie	27,666
Schweitzer, Michelle D.	4,494
Searcy, Wendy D.	26,646
Sehn, Randy P.	31,375
Sherwood, Susan Elaine	3,850
Sigmeth, Lorelei	5,190
Skow, Douglas Peder	51,192
Smith, I. Barry	3,632
Sojonky, Stan	123,449
Solomon, Karen L.	13,457
Spannier, Lawrence R.	67,710
Staats, Paul	32,634
Stewart, Burns M.	35,004
Tenold, Joanne Lynn	44,400
Tkach, Mary	66,741
Toppings, Leslie J.	16,194
Weir, John W.	69,243
Weir, Margot E.	40,581
Wheale, Sharon S.	2,960
Wincherauk, Don	52,162
Wolbaum, Gail P.	34,151
Zimmerman, Cheryl	29,130

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Dome Advertising Ltd.	$ 32,975
Forbes Anderson Press Ltd.	28,590
Minister of Finance — Queen's Printer	44,653
Nancy McLean's Corporate Strategy Group	73,952
Prime Computer of Canada Ltd.	50,061
Printco Graphics Inc.	184,392
Receiver General for Canada — Elections Canada	31,250
Saskatchewan Property Management Corporation	776,656
SaskTel	226,068
Xerox Canada Ltd.	40,752

Family Foundation

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Family Foundation	$ 358	$	$ 250	$ 6	$ 60	$ 199	$ 36	$ 1	$	$ 910
2 Payments to Saskatchewan Property Management Corporation	....	....	694	....	....	....	....	....	....	694
3 Education and Marketplace Relations	140	....	72	....	4	8	....	1	....	225
5 Support Services	360	....	117	5	46	50	....	3	....	581
6 Heritage Programs	402	....	57	....	7	28	....	1	....	495
7 Sport and Recreation	249	....	34	1	25	10	....	....	....	319
8 Grant to the Western Development Museum	....	....	....	....	....	....	196	....	....	196
9 Grants in support of arts, multiculturalism, heritage and museums	....	....	....	....	....	....	266	....	....	266
10 Grants in support of sport and recreation programs	....	....	....	....	....	....	299	....	....	299
11 Grant to the Saskatchewan Archives Board	....	....	....	....	....	....	198	....	....	198
13 Grant to the Saskatchewan Centre of the Arts	....	....	....	....	....	....	200	....	....	200
15 Grant to the Future Corporation	....	....	....	....	....	....	8	....	....	8
17 Museum of Natural History	58	....	55	....	....	199	....	23	....	335
Total	**$ 1,567**	**$ ....**	**$ 1,279**	**$ 12**	**$ 142**	**$ 494**	**$ 1,203**	**$ 29**	**$ ....**	**$ 4,726**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Family Foundation (Subvote 1)

Family Service Bureau of Regina	$ 5,000
Family Service Saskatchewan	5,000
Vanier Institute of the Family	9,500
Payees under $5,000	16,400
	$ 35,900

Grant to the Western Development Museum (Subvote 8)

Western Development Museum	**$ 195,800**

Grants in support of arts, multiculturalism, heritage and museums (Subvote 9)

Cathedral Area Community Association	$ 5,000
Fennell Holdings Ltd.	9,791
Government House Historical Society Inc.	25,000
Melville, City of	8,162
New Stockholm Lutheran Church	7,845
Partners in Government House Committee	9,995
Runge, Dr. R.	9,000
Saskatchewan Archaeological Society	6,000
Saskatchewan German Council Inc.	12,500
Saskatchewan Heritage Foundation	47,202
Saskatchewan Research Council	6,500
Saskatchewan Wilderness Strategy Committee	8,000
Saskatoon, City of	7,000
Station Arts Centre Co-operative	5,000
Swift Current, City of	10,500
Wolseley, Town of	21,500
Payees under $5,000	66,905
	$ 265,900

Grants in support of sport and recreation programs (Subvote 10)

Northern Recreation Co-ordinating Committee Inc.	$ 6,300
Saskatchewan Abilities Council	5,000
Saskatchewan Gymnastics Association	14,675
Saskatchewan Track and Field Association	18,962
Saskatchewan Volleyball Association	37,860
Saskatoon, City of	5,500
South Central Recreation and Parks Association	6,500
Swim Saskatchewan Inc.	17,000
1992 Saskatchewan Summer Games	119,500
Payees under $5,000	67,856
	$ 299,153

Grant to the Saskatchewan Archives Board (Subvote 11)

Saskatchewan Archives Board	**$ 197,500**

Grant to the Saskatchewan Centre of the Arts (Subvote 13)

Saskatchewan Centre of the Arts	**$ 200,000**

Grant to the Future Corporation (Subvote 15)

Future Corporation	**$ 8,100**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Baron, David W.	$ 14,163
Barry, April	41,334
Bathgate, Brenda L.	5,284
Borden, Ronald L.	17,166
Bradley, Doug J.	6,240
Clark, William Dean	17,352
Cote, Brenda J.	13,287
Creighton Wells, Valerie L.	4,255
Daggett, Gail A.	5,760
Dauk, Debra	6,000
Drover, Mary E.	5,981
Ens, Linda Agnes	4,856
Finke, Kurt	7,200
Fudge, Paul	5,784
Germann, Carlos	13,116
Glass, Rosanne C.	11,415
Hackl, Karen	5,529
Hardie, Rodney W.	12,238
Hedlund, Marilyn	15,002
Hoover, Shelley C.	36,659
Janzen, Marlon	5,040
Jonsson, Jon O.	17,352

Personal Services — *(Concluded)*

Knebli, Elizabeth C.	14,796
Lambert, Gene	5,050
Lesperance, Michelle	5,276
Longpre, Colin	6,240
Martin, Linda Sharon	35,353
McCreary, Gillian	18,085
Medhurst, Bruce W.	14,163
Peck, M. Jayne	2,651
Perrins, Daniel J.	86,082
Pingert, Donald W.	11,205
Prokopetz, Gordon	7,552
Pugh, Garth C.	12,147
Rincker, June M.	9,287
Rodine, Derrell A.	14,659
Rogers, Keith A.	36,527

Roper, Louise M.	3,470
Schoenfeld, M. Lorelle	17,787
Smith, Marilyn J.	12,298
Spurling, Brian E.	15,150
St. Amand, Emile J.	15,150
Storer, John E.	13,608
Szala, Brenda	29,612
Tillie, Ronald W.	12,938
Tokaryk, Randi J.	6,240
Wall, Vanda M.	8,115
Werry, William C.	15,381
Westmoreland, L. Cherie	11,850
Yaciw, Lavina D.	4,086
Zelmer, Wayne	14,419

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Boyer, Bob	$ 21,150
Brown and Associates Advertising Inc.	51,593
Canadian Broadcasting Corporation	40,000
Coopers and Lybrand	47,474
Dome Media Buying Services Ltd.	26,907
Great Plains Productions Inc.	29,771
Huang, Yang	40,000

M. C. Graphics Inc.	28,546
McKay Goettler and Associates	46,632
Printco Graphics Inc.	26,668
Saskatchewan Property Management Corporation	784,629
SaskTel	62,556

Finance

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 1,360	$	$ 300	$ 296	$ 118	$ 318	$	$ 24	$	$ 2,416
31 Provincial Comptroller's Office	2,899	....	2,565	....	15	28	....	49	....	5,556
56 Treasury and Debt Management	1,266	....	337	....	14	133	....	19	....	1,769
6 Revenue Division	4,926	....	1,478	33	230	91	....	81	....	6,839
58 Taxation and Economic Policy	806	....	160	2	65	30	....	18	....	1,081
57 Treasury Board Division	1,642	....	191	1	23	114	....	21	....	1,992
4 Saskatchewan Bureau of Statistics	170	....	75	....	11	....	....	4	....	260
59 Unforeseen and unprovided for	....	....	....	....	....	2	....	....	22	24
66 Implementation of guarantees (Statutory)	....	....	....	....	....	....	....	....	....	....
61 Bonding of public officials	....	....	14	....	....	....	....	....	....	14
62 Miscellaneous refunds	....	....	....	....	....	....	....	....	419	419
60 Remissions under The Financial Administration Act	....	....	....	....	....	....	....	....	9	9
22 Remissions under The Revenue and Financial Services Act	....	....	....	....	....	....	....	....	182	182
51 Interest on tax overpayments pursuant to section 56 of The Revenue and Financial Services Act (Statutory)	....	....	....	....	....	....	....	....	123	123
70 Payments to Saskatchewan Property Management Corporation	....	....	2,749	....	....	82	....	41	....	2,872
53 To provide for expenditures respecting the Saskatchewan Pension Plan	54	....	1,397	307	21	44	9,434	27	....	11,284
54 Mortgage Protection Plan	....	....	....	....	....	....	38,324	....	....	38,324
49 Payments under the Provincial Disaster Assistance Program	....	....	....	....	....	13	436	....	....	449
71 Members of the Executive Council (Statutory)	45	....	....	....	....	....	....	....	....	45
63 Employer's contribution to the Canada Pension Plan	....	....	....	....	....	....	....	....	6,514	6,514
64 Unemployment Insurance — Employer's contribution	....	....	....	....	....	....	....	....	9,755	9,755
67 Workers' Compensation Board — Employer's assessment	....	....	....	....	....	....	....	....	3,189	3,189
32 Payments for Public Employees' Benefits — Administration	....	....	....	....	....	441	....	....	....	441
33 Payments under the Public Service Superannuation Plan (Statutory)	....	....	....	....	....	....	....	....	75,325	75,325

40 Employer's matching contribution to the Public Employees' (Government Contributory) Superannuation Plan (Statutory)	....	....	....	....	....	....	....	....	12,150	12,150
74 Early Retirement Supplement — Public Employees' Superannuation Plan	....	....	....	....	....	....	....	....	7	7
34 Cost of living bonus for Superannuates and widows of superannuates	....	....	....	....	....	....	....	....	2	2
42 Employer's assessment for the Disability Income Plan	....	....	....	....	....	....	....	....	640	640
43 Employer's contribution for the Employees' Group Life Insurance Plan	....	....	....	....	....	....	....	....	530	530
44 Employer's contribution for the Employees' Dental Plan	....	....	....	....	....	....	....	....	2,304	2,304
41 Payments to the Judges of the Provincial Court Superannuation Fund pursuant to subsection 27(3) of the Provincial Court Act (Statutory)	....	....	....	....	....	....	....	....	348	348
73 To provide for a net expenditure (recovery) of (from) the Public Employees' Benefits Agency Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	200	200
45 Superannuation allowance pursuant to chapter 64 of the Statutes of Saskatchewan, 1958, as amended (Statutory)	....	....	....	....	....	....	....	....	....	....
46 Minister of Finance's contribution to Members of the Legislative Assembly Superannuation Fund (Statutory)	....	....	....	....	....	....	....	....	1,801	1,801
65 To provide for payments to the Municipal Employees' Superannuation Fund pursuant to section 46 of The Municipal Employees' Superannuation Act	....	....	....	....	....	....	....	....	7	7
Total	**$ 13,168**	**$ ....**	**$ 9,266**	**$ 639**	**$ 497**	**$ 1,296**	**$ 48,194**	**$ 284**	**$ 113,527**	**$ 186,871**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

To provide for expenditures respecting the Saskatchewan Pension Plan (Subvote 53)

Saskatchewan Pension Plan Government Matching Contributions	$ 9,434,000

Mortgage Protection Plan (Subvote 54)

Mortgage Protection Plan Payments	$ 38,324,162

Payments under the Provincial Disaster Assistance Program (Subvote 49)

Bauman, Stuart and Bauman, Laura	$ 5,128
Bloor, Lillian	7,839
Bugg Brothers	25,000
Czerwonka, Brian	5,775
Czerwonka, Joe	25,000
Erikson, Raymond	7,988
Ferguson Stock Farm Ltd.	10,837
Florek, Christopher	6,207
Heck, Steve	5,590
Hewson, Joyce	14,683
Hometown Furniture	5,043
King George Hotel	30,000
MacPherson, Barry	24,670
May, Kenneth A.	5,241
Mrygold Properties Ltd.	13,776
Pleckham, Floyd B.	6,383
Pylypow, Robert	6,255
Radio Shack	8,579
Royal Hotel	7,268
South East Regional College	10,796
Stapley, Duane	8,366
Tytlandsvik, Dale	7,642
Van Betuw, B. M.	8,259
Welygan, Lenard	27,596
Weyburn Inn	16,315
Wosminity, Adam	5,000
Payees under $5,000	130,695
	$ 435,931

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Allan, Margaret C.	$ 33,918
Anderson, Patricia	8,269
Bahr, Joanne Adele	38,466
Bahsler, Beverly	40,704
Baker, Harry D.	7,845
Baldwin, William Daniel	73,572
Barclay, Ross	14,746
Bast, Allan F.	26,652
Bayda, Christopher Edward	53,736
Becker, Grant	57,093
Behl, Perry	16,282
Bellinger, Anne E.	33,519
Benson, Gary Keith	63,191
Bettcher, Brian	37,683
Biech, Walter A.	73,542
Bierd, Sharon L.	31,200
Boczulak, Denise A. M.	38,123
Borland, K. Jane	23,634
Brockman, Joanne	45,290
Charlton, Marilyn E.	16,856
Choi, Linda K.	22,928
Currie, Douglas	68,241
Cyca, Gregory J.	50,990
Davidson, Joanne P.	46,848
Davis, Lynette M.	20,367
Dawson, Thomas A.	13,345
Delday, Lenore	8,579
Demyen, Mitchell J.	56,361
Dennett, Alan A.	59,319
Dobson, Myrna	27,896
Dobson, Robert J.	44,334
Doherty, Kevin	49,605
Dorsch, Doug	36,482
Douglas, Raelynn	13,477
Eiswerth, J. Richard	45,831
Ellard, Margaret	3,368
Ellis, Robert D.	68,742
Engel, Vivan A. F.	28,339
Epp, Brian	21,274
Fennuk, Elaine J.	29,130
Fettig, Kevin	60,606
Fiessel, Leonard	52,674
Fodey, Dolores P.	26,706
Fontaine, Gisele	9,546
Fornwald, Anna-Marie	35,454
Gartner, Gerald J.	64,224
Gorrill, Melinda C.	10,091
Gould, Dennis	62,489
Graham, James Everett	65,234
Gray, Bruce G.	14,406
Griffin, Susan R.	27,434
Haverstock, Rae O.	74,903
Healy, Elisabeth T.	32,520
Hepworth, Hon. Lorne H.	36,610
Hodgson, Neil S.	67,288
Hoeving, Peter E.	39,137
Hogan, Jennifer	34,948
Hoover, Bill C.	49,683
Hue, Rickie	36,977
Hunter, Gordon E.	56,145
Hynd, Frederick Roy	68,019
Janczyszyn, Gus	22,038
Jocelyn, Gary L.	56,106
Johannsson, Margaret E.	55,905
Johnson, Eric	15,570
Jones, Gordon Kenneth	65,571
Jones, Lucille	7,279
Jones, William Davern	101,565
Kennedy, Morgan J.	60,018
Kereluke, Terrance	7,159
Kleckner, Eleanor M.	27,138
Knecht, Peter J.	70,572
Koop, Donald	70,910
Kos, Lois Elaine	37,069
Koshman, Debbie F.	65,318
Kraus, Gerald G.	86,733

Personal Services — *(Concluded)*

Kruzeniski, Georgina K.	17,157
Lambert, Douglas A.	71,215
Laurans, Kelly D.	63,120
Law, John P.	72,461
Laxdal, Glenn	19,506
Laxdal, M. Keith	26,266
Leverick, Melanie	11,010
Litzenberger, Harold	64,914
Loraas, Marsha K.	26,506
Macza, Denise	42,315
Mader, L. Bruce	33,276
Malhiot, Calvin D.	35,570
Marchuk, Darlene R.	38,208
Marisi, Patti	19,433
Marshall, James H.	79,685
Martin, Christopher E.	35,454
Mason, Linda	15,238
Massier, Margaret I.	28,954
Matthies, Doug	73,032
McCormick, Brenda	16,263
McGregor, Kirk D.	77,435
McKillop, Richard	77,650
McLaughlin, John F.	56,017
McMahon, Ronald C.	66,624
McMillan, Donald K.	53,094
Meachem, Roxane	33,928
Meades, Randall	37,899
Miller, Lyle	47,382
Mitchell, Michael W.	39,813
Mock, Kim Gordon	42,576
Moore, Henry Russell	73,542
Mossny, Stephen	38,849
Needer, Cathy A.	20,163
Nelson, James P.	64,914
Nicol, James	41,864
O'Byrne, Catherine G.	33,611
O'Donnell, Margot	44,208
O'Grady-McGillivray, Lois	34,884
Olineck, Melodie	35,315
Owen, Norman K.	46,949
Oxtoby, Bonnie Lee	44,544
Packman, Gregory W.	64,914
Palmer, Randy D.	59,962
Paton, Terry Edwin	71,100
Petrowich, Fred	23,654
Polowyk, Dennis	82,062
Pomfret, Donna M.	50,295
Prager, Joel	12,677
Pratt, David A.	61,060
Prudun, Layne Michiline	28,622

Radigan, Paul D.	48,768
Raedeke, Cindy	43,935
Raths, Paul F.	51,603
Rawlings, Jeannene A.	60,018
Read, Shirley J.	59,883
Rintoul, Kathy T.	15,730
Robinson, W. Murray	70,864
Rodine, Derrell A.	11,244
Rog, Leonard S.	84,916
Ronyk, Reginald N.	65,883
Schafer, Murray H.	70,884
Schmalenberg, Dawn	28,766
Schwartz, Sheldon Neil	74,729
Shalansky, Allan W.	12,648
Shaw, Holly	33,453
Sigurdson, Dale G.	57,791
Smith, David	51,960
Spinivas, Arun	33,212
Strutt, Kathy	12,392
Summers, Patricia F.	11,566
Suwala, Patricia	40,479
Swystun, Blair	59,136
Taylor, Lori E.	43,935
Tretiak, Lana	37,683
Van Sickle, William R.	74,602
Veikle, Glen	41,874
Wakabayashi, Arthur	109,402
Walde, Kent	45,420
Walker, Blake	64,501
Weir, Pat	8,850
Wiegers, Kathryn J.	47,856
Williams, Korola	22,974
Wood, Elaine M.	52,194
Woulds, Barry L.	84,418
Wright, John T.	93,747
Wright, Moira	26,278
Wright, Nancy	41,585
Young, Alfredo	41,273

Public Employees' Benefits Agency Revolving Fund

Bahr, Perry	$	43,535
Buchanan, Jeanine		29,130
Haacke, Susan Holly A.		52,184
Kanciruk, Sheila		6,771
Morgan, Kathy		19,597
Smith, Brain L.		81,289
Wild, Dave K.		25,554

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brigdens Printers and Publishers	$	49,419
Canada Trustco Mortgage Co.		23,118
Canadian Imperial Bank of Commerce		82,631
Charlton Communication Inc.		279,447
Compushare Ltd.		163,854
Conference Board of Canada		29,166
Credit Union Central of Saskatchewan		25,534
Decima Research Ltd.		77,500
Dome Advertising Ltd.		120,739
Dome Media Buying Services Ltd.		277,751
DRG Globe Envelopes		39,131
Eckler Partners Ltd.		65,816
Ernst and Young		40,715
GDS and Associates Systems Ltd.		280,004
Harris Adacom Inc.		114,562

Hogan Technologies	24,325
Integral	33,304
Investment Corporation of Saskatchewan	74,368
James P. Marshall Inc.	25,451
Judges of the Provincial Court Superannuation Plan	347,948
Kwik Kopies Ltd.	65,863
MacPherson, Leslie and Tyerman	64,981
Members of the Legislative Assembly Superannuation Plan	1,800,813
Mercury Graphics Corporation	21,045
Nancy McLean's Corporate Strategy Group	128,431
Printco Graphics Inc.	158,540

Other Payments — *(Concluded)*

Public Employees' Benefits Agency Revolving Fund	641,774
Public Employees' Dental Plan	2,303,832
Public Employees' Disability Income Plan	741,681
Public Employees' Group Life Insurance Plan	529,733
Public Employees' Superannuation Plan	11,936,685
Public Service Superannuation Plan	75,333,110
Public Trustee Office	202,358
RBC Dominion Securities Pemberton	50,000
Receiver General for Canada — Canada Pension Plan	6,513,942
Receiver General for Canada — Unemployment Insurance	9,755,038
Royal Bank of Canada	211,676
S.G.E.U. Income Protection Plan	126,103
Sage Consulting Group Ltd.	77,746
Saskatchewan Government Insurance	32,687
Saskatchewan Pension Plan — Pension Supplement	1,260,000
Saskatchewan Property Management Corporation	3,600,467
Saskatchewan Public Service Commission	23,054
SaskTel	552,882
SHL Systemhouse Inc.	236,166
Southam Paragon Graphics	52,662
Telerate Canada Inc.	21,994
TTL Computer Concepts Inc.	27,359
WBM Office Systems (Regina) Ltd.	43,330
Westbridge Computer Corporation	2,629,471
Workers' Compensation Board	3,189,127
Xerox Canada Ltd.	96,201

Public Employees' Benefits Agency Revolving Fund

Deliotte and Touche	$	48,405
James P. Marshall Inc.		86,595
Printco Graphics Inc.		27,207
Royal Bank of Canada		134,370
Sage Consulting Group Ltd.		164,971
SaskTel		30,135
Shirkey, Ulmer, Ottenbreit, Shirkey and McIntyre		24,885
Westbridge Computer Corporation		31,893
William M. Mercer Ltd.		148,474

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Finance — Servicing the Public Debt

All payments from this vote were for interest.

Interest on Public Debt — Government Share (Subvote 1)	$	453,243,733
Fees and Commissions on Public Debt — Government Share (Subvote 3)		21,285,919
Total	**$**	**474,529,652**

Schedule of Payments

Interest on Debentures

Agricultural Service Centres Agreement Debentures Various %, Various Maturity Dates	$	135,949
Saskatchewan 5% Debentures due October 1, 1990		6,250,000
Saskatchewan 7% Debentures due November 27, 1990		4,123,711
Saskatchewan 9½% Debentures due January 15, 1991		17,480,000
Saskatchewan 9.33% Debentures due April 9, 1991		14,786,582
Saskatchewan 10-10¼% Debentures due May 1, 1991 or 98		10,000,000
Saskatchewan 9% Debentures due December 30, 1991		7,650,000
Saskatchewan 11.26% Debentures due March 1, 1992		11,472,400
Saskatchewan 7⅞% Debentures due July 25, 1992		4,822,483
Saskatchewan Potash Ownership Bonds due December 1, 1992		777,466
Saskatchewan 9¼% Debentures due March 24, 1993		9,250,000
Saskatchewan 5¼% Debentures due April 1, 1993		210,000
Saskatchewan 6.53% Debentures due May 29, 1993		3,539,349
Saskatchewan 10¼% Debentures due November 10, 1993		5,125,000
Saskatchewan 10.05% Debentures due November 10, 1993		5,066,301
Saskatchewan 10½% Debentures due February 23, 1994		28,875,000
Saskatchewan 10% Debentures due November 21, 1994		30,000,000
Saskatchewan 12¼% Debentures due June 5, 1995		18,375,000
Saskatchewan 8⅛% Debentures due June 12, 1995		1,925,702
Saskatchewan 5½% Debentures due October 1, 1995		220,000
Saskatchewan 9¾% Debentures due April 16, 1996		16,087,500
Saskatchewan 9% Debentures due September 17, 1996		25,650,000
Saskatchewan 9% Debentures due December 11, 1996		9,569,340
Saskatchewan 10.906% Debentures due April 8, 1997		5,015,033
Saskatchewan 9.583% Debentures due November 27, 1997		9,152,675
Saskatchewan 8.014% Debentures due February 17, 1998		13,969,428
Saskatchewan 9⅞% Debentures due July 6, 1999		12,343,750
Saskatchewan 11¼ Debentures due July 12, 2000		16,882,705
Saskatchewan 10% Debentures due January 18, 2010		22,500,000
Saskatchewan 5⅛% CMHC Mortgage due December 1, 2015		111,280
Saskatchewan 9⅜% Debentures due December 15, 2020		(151,183)
Saskatchewan 9⅛% Debentures due February 15, 2021		(646,656)
Debentures issued to the Canada Pension Plan Investment Fund Various %, Various Maturity Dates		3,584,099
	$	**314,152,914**

Interest on Temporary Loans

Royal Bank of Canada	$	296,561
Payees under $20,000		9,056
	$	**305,617**

Discount on Non-Interest Bearing Treasury Bills

Treasury Bill Series 1266	**$**	**74,933,310**

Discount on Promissory Notes

Province of Saskatchewan Promissory Notes	**$**	**134,592,537**

Interest Received from Crown Corporations

Interest on Short Term Promissory Notes	**$**	**(78,167,883)**

Interest — *(Concluded)*

Other Interest

Cattle Marketing Deduction Account	$	112,743
Farm Purchase Program Fund		202,725
Fish and Wildlife Develoment Fund		306,419
Forest Renewal and Development Fund		309,544
Horned Cattle Trust Account		64,702
Municipal Employees' Superannuation Commission (Sask.)		52,030
Public Employees' Dental Plan		638,412
Public Employees' Superannuation Plan		34,928
Public Trustee Office Account		263,558
Queen's Bench Court Accounts		1,007,899
Saferco Products Inc.		31,644
Saskatchewan Liquor Board		2,306,754
Saskatchewan Student Aid Fund		1,861,438
Saskatchewan Wetland Conservation Corporation		39,678
Weyburn Mental Health Centre Bazaar Fund		23,051
Payees under $20,000		171,713
	$	**7,427,238**

Total Interest	**$**	**453,243,733**

Fees and Commissions

Exchange Loss (Gain) on Foreign Currency Debt	**$**	**(4,554,134)**
Commission and Miscellaneous Debt Issue Expenses	**$**	**20,215,484**
Discount (Premium) on Debentures	**$**	**5,624,569**
Total Fees and Commissions	**$**	**21,285,919**

Health

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 General Administration	$ 1,660	$ 50	$ 285	$ 9	$ 166	$ 103	$	$ 3	$	$ 2,276
57 Information Systems	1,550	....	4,550	5	68	30	....	325	....	6,528
5 Human Resources and Health Compensation	845	....	45	2	9	6	....	21	....	928
56 Health Education and Promotion	976	93	342	1,983	55	305	85	43	....	3,882
14 Policy and Health Economics	680	....	144	7	12	19	....	9	....	871
8 Community Health Prevention Services	10,899	....	1,354	82	1,065	155	....	113	....	13,668
4 Community Health Treatment Services	2,045	....	245	4	184	281	....	27	....	2,786
11 Saskatchewan Hearing Aid Plan	958	....	1,256	7	78	2	....	56	....	2,357
35 Saskatchewan Aid to Independent Living	167	....	6,133	....	4	4,058	....	532	....	10,894
15 Vital Statistics	644	....	207	....	2	4	....	3	....	860
18 Laboratory and Disease Control Services	4,880	....	5,514	248	107	800	....	454	....	12,003
20 Mental Health Services	24,963	30	6,821	35	611	877	....	137	....	33,474
42 Medical Care Insurance Administration	4,004	....	1,502	9	32	23	4	159	....	5,733
43 Hospital and Ambulance Administration	2,945	....	809	23	107	302	....	62	....	4,248
44 Prescription Drug Plan Administration	876	....	503	4	24	70	....	23	....	1,500
50 Continuing Care Administration	1,986	....	379	23	111	31	....	8	....	2,538
47 Northern Health Services	2,519	12	2,756	14	288	306	....	73	....	5,968
58 Payments to Saskatchewan Property Management Corporation	....	....	14,628	....	....	108	....	....	....	14,736
9 Grants in support of health services	....	....	....	....	....	....	4,211	....	....	4,211
27 Grant to the Saskatchewan Alcohol and Drug Abuse Commission	....	....	....	....	....	....	14,869	....	....	14,869
29 Payments for Hospital Services	....	....	2,442	....	....	2	660,400	....	....	662,844
31 Grants to Hospitals under The Hospital Revenue Act	....	....	....	....	....	....	672	....	....	672
60 Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	....	....	....	....	....	....	36,166	....	....	36,166
38 Grants to support the medical education system	....	....	....	....	....	....	14,068	....	....	14,068
40 Grant to the Saskatchewan Cancer Foundation	....	....	....	....	....	....	24,199	....	....	24,199

39 Grants for health research	....	....	....	....	....	453	2,998	....	....	3,451
45 Grants for mental health services	....	....	....	....	....	....	2,100	....	....	2,100
49 Grants and allowances for ambulance services	....	....	1,975	....	994	....	8,397	....	....	11,366
53 Grants and allowances for Home Care	....	....	....	....	....	....	30,143	....	....	30,143
54 Grants and allowances for Special Care Services	....	....	....	....	....	....	220,202	....	....	220,202
61 Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation	....	....	....	....	....	....	1,861	....	....	1,861
28 Saskatchewan Medical Care Insurance — To provide for provincial grant	....	....	....	....	....	....	271,789	....	....	271,789
34 Saskatchewan Prescription Drug Plan — To provide for provincial grant	....	....	....	....	....	....	89,672	....	....	89,672
62 Payments under the Saskatchewan Dental Plan	....	....	10,992	....	....	....	....	....	....	10,992
63 Payments under the Supplementary Health Services Program	....	....	5,127	....	1,852	....	....	....	....	6,979
59 Members of the Executive Council (Statutory)	71	....	....	....	....	....	....	....	....	71
Total	**$ 62,668**	**$ 185**	**$ 68,009**	**$ 2,455**	**$ 5,769**	**$ 7,935**	**$1,381,836**	**$ 2,048**	**$ ....**	**$1,530,905**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Health Education and Promotion (Subvote 56)

University of Saskatchewan	$ 85,000

Medical Care Insurance Administration (Subvote 42)

Payees under $5,000	$ 4,000

Grants in support of health services (Subvote 9)

Aids Regina	$ 7,000
Aids Saskatoon	7,000
Canadian Cancer Society	15,000
Canadian Hemophilia Society	6,750
Canadian Mental Health Association in Saskatchewan	10,000
Canadian National Institute for the Blind	45,000
Canadian Red Cross Society Saskatchewan Division	5,400
College of Physicians and Surgeons of Saskatchewan	30,000
Health Educator's Association	5,000
Heart and Stroke Foundation of Saskatchewan	19,000
Heartland Motion Pictures Inc.	10,000
Hittline Regina Inc.	35,000
McKenzie Infant Care Centre	25,000
Mother Earth Theatre	15,000
National Nursing Symposium	7,961
North Central Health Centre	34,020
Regina Catholic School Division No. 81	12,224
Regina, City of	1,550,792
Saskatchewan Institute on Prevention of Handicaps	119,270
Saskatchewan Interagency Council on Smoking and Health	24,300
Saskatchewan Safety Council	10,000
Saskatchewan Teachers' Federation	15,000
Saskatchewan Association for Community Living Inc.	15,675
Saskatchewan Association of Optometrists	5,000
Saskatchewan Head Injury Association	15,000
Saskatoon Community Health Unit	1,695,108
St. John Ambulance Saskatchewan Council	24,680
University of Saskatchewan	310,601
Well Information Services for the Elderly	10,000
Payees under $5,000	126,185
	$ 4,210,966

Grant to the Saskatchewan Alcohol and Drug Abuse Commission (Subvote 27)

Saskatchewan Alcohol and Drug Abuse Commission	$ 14,869,065

Payments for Hospital Services (Subvote 29)

Alberta Health Care Insurance Plan	$ 14,566,496
Arborfield Union Hospital	626,044
Assiniboia Union Hospital	1,703,104
B. C. Ministry of Health	5,415,624
Balcarres Union Hospital	1,414,715
Battlefords Union Hospital	15,378,979
Beechy Union Hospital	668,481
Bengough Union Hospital	709,285
Benito Medical Nursing Unit	26,016
Bienfait-Coalfields Union Hospital	475,008
Big River Union Hospital	1,102,886
Biggar Union Hospital	1,677,502
Birch Hills Memorial Union Hospital	803,969
Borden Union Hospital	630,899
Border Union Hospital	641,847
Bozeman Deaconess Hospital	5,333
Broadview Union Hospital	1,098,648
Brock Union Hospital	1,295,215
Cabri Union Hospital	819,123
Canadian Co-ordinating Office for Health Technology Assessment	13,475
Canadian Hospital Association	21,471
Canadian Organic Replacement Register	9,600
Canadian Red Cross Society	7,563,918
Canadian Standards Association	13,400
Canora Union Hospital	2,817,344
Carrot River Union Hospital	1,038,136
Catholic Health Association of Saskatchewan	80,000
Central Butte Union Hospital	1,449,972
Chandler Regional Hospital	12,612
Children's Hospital of Philadelphia	530,752
College of Physicians and Surgeons of Saskatchewan	5,000
Columbus Hospital	5,895
Community Health Services (Saskatoon) Association Ltd.	4,297,272
Community Health Services Association (Regina) Ltd.	1,628,228
Community Health Services (Wynyard and District) Association	307,602
Community Hospital	9,429
Coronach Union Hospital	666,032
Craik Community Hospital	540,518
Cupar Union Hospital	684,515
Cut Knife Union Hospital	602,800
Dallas Fort Worth Medical Center	12,326
Davidson Union Hospital	919,117
Delisle Community Health and Social Centre	110,776
Desert Hospital	18,844
Desert Samaritan Hospital	18,811
Dinsmore Union Hospital	888,346
Dodsland Union Hospital	612,639
Eastend Union Hospital	700,213

Grant Payments — *(Continued)*

Payments for Hospital Services (Subvote 29) — *(Continued)*

Eatonia Union Hospital	631,041
Eisenhower Medical Center	33,655
Elrose Union Hospital	293,650
Eston Union Hospital	979,512
Fast, Maria	7,512
Fillmore Union Hospital	1,024,803
Flin Flon General Hospital	2,631,600
Foam Lake Union Hospital	985,750
Gainsborough Union Hospital	884,288
Good Samaritan Medical Center	6,075
Goodsoil Union Hospital	930,745
Government of the Northwest Territories	96,476
Government of the Yukon	23,370
Grenfell Union Hospital	757,042
Gull Lake Union Hospital	673,317
Haegebaert, Julien	5,357
Hafford Union Hospital	822,334
Havasu Samaritan Regional Hospital	5,134
Heartview Foundation	970,665
Hemet Valley Medical Center	24,413
Henry Ford Hospital	10,713
Herbert-Morse Union Hospital	854,796
Hodgeville Community Health and Social Centre	67,618
Holy Family Hospital	12,001,743
Home Care Saskatoon District No. 45 Inc.	110,000
Hospital Services Commission of Prince Edward Island	8,571
Hudson Bay Union Hospital	1,141,661
Humana Hospital — Med City Dallas	45,913
Humana Hospital — Sunrise of Nevada	10,256
Ile a La Crosse St. Joseph's Hospital	1,663,680
Imperial Union Hospital	671,770
Indian Head Union Hospital	1,198,827
International Falls Memorial Hospital	8,250
Invermay-Canora Union Hospital	611,440
Ituna Union Hospital	737,384
John F. Kennedy Memorial Hospital	7,224
Johns Hopkins Hospital	11,986
Johnson, Steven	5,741
Kamsack Union Hospital	3,126,290
Kelvington Union Hospital	1,151,948
Kerrobert Union Hospital	1,379,538
Kincaid Union Hospital	625,081
Kindersley Union Hospital	2,741,556
Kinistino Union Hospital	840,187
Kipling Memorial Union Hospital	1,265,286
Kleinsasser, Martha	9,268
Knapp Medical Center	53,088
Kyle-White Bear Union Hospital	830,593
La Loche St. Martins Hospital	1,178,930
La Ronge Hospital	1,733,891
Lady Minto Union Hospital	626,024
Lafleche Union Hospital	639,268
Lampman Union Hospital	935,847
Langenburg Union Hospital	1,202,181
Lanigan Union Hospital	1,365,933
LDS Hospital	5,741
Leader Union Hospital	1,085,067
Lee, Jim	8,169
Leoville Union Hospital	842,222
Leroy Community Health and Social Centre	57,302
Lions Eye Bank of Saskatchewan Inc.	35,475
Lloydminster and District Community Health Services Association Ltd.	55,035
Lloydminster Hospital	3,843,397
Loma Linda University Medical Center	42,474
Loon Lake Union Hospital	809,798
Louis A. Weiss Memorial Hospital	5,218
Lucky Lake Union Hospital	826,420
Maidstone Union Hospital	1,352,454
Manitoba Health Service Commission	3,161,572
Mankota Union Hospital	841,159
Maple Creek Union Hospital	1,481,656
Marworth Treatment Center	9,756
Maryfield Community Health and Social Centre	69,395
McAllen Medical Center	14,399
Meadow Lake Union Hospital	3,463,566
Med Center One	6,594
Medical Center Rehabilitation Hospital	21,969
Melfort Union Hospital	6,477,159
Mercy Hospital	7,284
Mesa General Hospital Medical Center	30,946
Mesa Lutheran Hospital	71,578
Methodist Hospital	32,969
Mid Michigan Regional Medical Center	5,216
Midale Union Hospital	639,180
Milden Union Hospital	663,865
Millinocket Hospital	7,767
MIS Group	29,729
Montana Deaconess Medical Center	14,450
Montmartre Union Hospital	641,734
Moose Jaw Union Hospital	16,155,569
Moosomin Union Hospital	3,317,723
Mossbank Community Health and Social Centre	47,568
Neilburg and District Union Hospital	708,704
Neudorf Community Health and Social Centre	33,370
New Brunswick Minister of Finance	23,303
New York Hospital	8,069
Nipawin Union Hospital	5,266,487
Nokomis Union Hospital	918,768
Norquay-Canora Union Hospital	721,414
North Valley Hospital	9,461
North West Territories Department of Finance	9,768
Northern Montana Hospital	10,889
Nova Scotia Minister of Finance	44,969
Outlook Union Hospital	1,123,696
Oxbow Union Hospital	879,053
Pangman Union Hospital	705,075
Paradise Hill Union Hospital	818,234
Ponteix Union Hospital	584,398
Porcupine-Carragana Union Hospital	955,276
Preeceville Union Hospital	1,560,829
Prince Albert Co-operative Health Centre	3,443,338
Providence Hospital	9,276,150
Province of New Brunswick	19,155
Quill Lake Community Health and Social Centre	53,484
Rabbit Lake Union Hospital	635,270
Radville Community Hospital	904,325
Rapid City Regional Hospital	6,019
Raymore Community Health and Social Centre	37,045
Receiver General for Canada — Canadian Blood Committee	12,673
Receiver General for Canada — Health and Welfare Canada	6,000
Receiver General for Canada — Fort Qu'Appelle Indian Hospital	2,466,061
Redvers Union Hospital	1,075,238
Regie De L'Assurance Maladie Du Quebec	630,511
Regina General Hospital	68,377,674
Rimrock Foundation	328,763
Rio Grande Regional Hospital	10,304

Grant Payments — *(Continued)*

Payments for Hospital Services (Subvote 29) — *(Concluded)*

Riverside Medical Center	32,447
Riverside Memorial Union Hospital	1,167,477
Rochester Methodist Hospital	276,579
Rockglen Union Hospital	634,966
Rose Valley Union Hospital	1,032,719
Rosetown Union Hospital	2,340,848
Rosthern Union Hospital	2,173,068
Saint Mary's Hospital	39,500
Saint Mary's Medical Center	12,037
Saskatchewan Abilities Council	607,459
Saskatchewan Health Care Association	1,308,224
Saskatoon Cancer Clinic	41,791
Saskatoon City Hospital	41,940,890
Saskatoon Health Services Authority	177,000
Scottsdale Memorial Hospital	28,395
Sethi, Chandra K.	12,397
Shaunavon Union Hospital	1,453,824
Shellbrook Union Hospital	1,538,702
Sheridan Memorial Hospital	8,918
Sioux Valley Hospital	6,409
Smeaton Union Hospital	618,962
South Saskatchewan Hospital Centre — Pasqua Division	45,961,942
South Saskatchewan Hospital Centre — Plains Division	42,189,454
Spalding Union Hospital	711,424
Spiritwood Union Hospital	1,204,436
St. Anthony's Hospital	1,491,200
St. Elizabeth's Hospital	5,251,009
St. Joseph's Hospital of Estevan	6,569,367
St. Joseph's Hospital of Gravelbourg	1,557,241
St. Joseph's Hospital of Lestock	1,072,518
St. Joseph's Hospital of Macklin	985,383
St. Joseph's Hospital of Minot	222,152
St. Joseph's Hospital of Tampa	5,904
St. Luke's Hospital	5,421
St. Mary's Hospital	326,991
St. Michael's Hospital	968,878
St. Paul's Hospital	50,485,959
St. Peter's Community Hospital	10,682
St. Peter's Hospital	4,961,155
St. Walburg Union Hospital	705,866
Stanford University Hospital	341,606
Strasbourg Community Health and Social Centre	135,779
Straub Clinic and Hospital	17,313
Swift Current Union Hospital	12,831,248
Texas Children's Hospital	647,295
The Children's Hospital	35,658
The Graduate Hospital	9,403
Theodore Union Hospital	961,794
Tisdale Union Hospital	3,161,078
Toronto Western Hospital	42,718
Treasurer of Ontario — Ministry of Health	4,632,994
Trinity Hospital	103,908
U.C.L.A. Medical Center	7,684
United Hospital — Grand Forks	20,563
United Hospital — Minneapolis	16,313
Unity Union Hospital	1,338,177
University Hospital — Saskatoon	101,825,535
University Hospital — New York	5,883
University of Minnesota Hospital and Clinic	114,123
University of Saskatchewan	607,172
Uranium City Municipal Hospital	1,434,556
Valley Baptist Medical Center	16,518
Valley Forge Medical Center	7,030
Valley Hospital Medical Center	6,054
Valley Lutheran Hospital	135,242
Valley Regional Medical Center	8,495
Vanguard Union Hospital	579,353
Victoria Union Hospital	17,101,418
Wadena Union Hospital	1,510,558
Wakaw Union Hospital	1,518,067
Wascana Home Care District No. 15	6,000
Wascana Rehabilitation Centre	20,143,491
Watrous Union Hospital	1,271,510
Watson Union Hospital	791,277
Wawota Memorial Union Hospital	692,036
Weyburn Union Hospital	6,026,549
Whitewood-Moosomin Union Hospital	680,150
Wilkie Union Hospital	1,369,139
Willow Bunch Community Health and Social Centre	64,040
Wolseley Memorial Union Hospital	1,023,117
Wynyard Union Hospital	1,317,062
Yorkton Union Hospital	20,408,493
Yuma Regional Medical Center	28,963
Zenon Park Community Health and Social Centre	62,305
Payees under $5,000	653,355
	$ 696,993,402
Less: Reimbursement — Reciprocal Billings, and Recoveries	36,593,827
	$ 660,399,575

Grants to Hospitals under The Hospital Revenue Act (Subvote 31)

Holy Family Hospital	$ 30,985
Ile a La Crosse St. Joseph's Hospital	11,405
La Loche St. Martins Hospital	8,347
Moose Jaw Union Hospital	7,448
Providence Hospital	31,161
Regina General Hospital	26,659
Rosthern Union Hospital	5,326
Saskatoon City Hospital	23,994
South Saskatchewan Hospital Centre — Pasqua Division	19,388
South Saskatchewan Hospital Centre — Plains Division	12,415
St. Elizabeth's Hospital	6,230
St. Paul's Hospital	214,224
Swift Current Union Hospital	7,492
University Hospital — Saskatoon	209,804
Payees under $5,000	56,795
	$ 671,673

Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 60)

Border Union Hospital	$ 21,011
Canadian Red Cross Society Saskatchewan Division	130,657
Dinsmore Union Hospital	83,316
Evergreen Health Centre	101,678
Fillmore Union Hospital	281,840
Gainsborough Union Hospital	115,023
Gull Lake Union Hospital	96,454
Holy Family Hospital	87,106
Hudson Bay Union Hospital	520,862

Grant Payments — *(Continued)*

Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 60) — *(Concluded)*

Indian Head Union Hospital	54,240
Kelvington Union Hospital	23,806
Kerrobert Union Hospital	49,658
Kindersley Union Hospital	32,982
Kinistino Union Hospital	63,223
Kyle and District Health Centre	337,048
L. Gervais Memorial Health Centre	94,051
Lanigan Union Hospital	5,200
Lloydminster Hospital	1,169,236
Lucky Lake Union Hospital	48,803
Maidstone Union Hospital	637,547
Meadow Lake Union Hospital	33,750
Melfort Union Hospital	153,993
Milden Union Hospital	114,652
Moose Jaw Union Hospital	7,980
Nipawin Union Hospital	1,031,805
Radville Community Hospital	78,795
Regina General Hospital	4,698,876
Rosetown Union Hospital	147,253
Saskatchewan Cancer Foundation	2,286,283
Saskatoon City Hospital	694,104
Shaunavon Union Hospital	49,201
South Saskatchewan Hospital Centre — Pasqua Division	997,127
South Saskatchewan Hospital Centre — Plains Division	138,228
St. Joseph's Hospital — Ile a La Crosse	6,031
St. Joseph's Hospital of Estevan	34,012
St. Paul's Hospital	8,371,997
St. Peter's Hospital	44,255
St. Walburg Union Hospital	73,190
Swift Current Union Hospital	104,594
Theodore Union Hospital	169,623
Tisdale Union Hospital	68,441
University Hospital — Saskatoon	5,478,547
Victoria Union Hospital	137,540
Wakaw Union Hospital	130,924
Wascana Rehabilitation Centre	5,696,874
Watrous Union Hospital	582,872
Watson Union Hospital	308,632
Wolseley Memorial Union Hospital	115,992
Wynyard Union Hospital	65,264
Yorkton Union Hospital	388,281
Payees under $5,000	3,375
	$ 36,166,232

Grants to support the medical education system (Subvote 38)

Saskatchewan Health Care Association	$ 65,000
St. Paul's Hospital	515,040
University of Saskatchewan	13,487,952
	$ 14,067,992

Grant to the Saskatchewan Cancer Foundation (Subvote 40)

Saskatchewan Cancer Foundation	**$ 24,198,927**

Grants for health research (Subvote 39)

Mental Health Association in Saskatchewan	$ 15,000
Saskatchewan Lung Association	15,000
Saskatchewan Safety Council	5,000
Saskatchewan Urban Municipalities Association	10,000
Saskatchewan Cancer Foundation	597,000
Saskatchewan Health Research Board	1,500,000
University of Saskatchewan	852,282
Payees under $5,000	4,000
	$ 2,998,282

Grants for mental health services (Subvote 45)

Autism Resource Centre Inc.	$ 164,190
By Ourselves Inc.	41,690
Crocus Co-operative	73,106
Lakeland Council for Personal Development	18,690
Mental Health Association in Saskatchewan	512,000
Mobile Crisis Services Inc.	205,120
Phoenix Residential Society	160,090
Portage Self Help Group Inc.	16,510
Rainbow Youth Centre	109,870
Regina Recovery Homes Inc.	263,420
Saskatoon Crisis Intervention Service Inc.	218,800
Saskatoon Housing Coalition Inc.	111,210
Saskatoon Society for Autism	74,670
SHARE Inc.	58,330
Society for Involvement of Good Neighbours Inc.	10,110
Thunder Creek Rehabilitation Association	18,810
University of Regina	21,740
University of Saskatchewan	21,740
	$ 2,100,096

Grants and allowances for ambulance services (Subvote 49)

Assiniboine Road Ambulance Association Board	$ 154,428
Battlefords' Area Municipal Road Ambulance District Board	227,640
Beaver River Ambulance District Board	8,444
Beechy-Demaine Ambulance District Board	11,252

Grant Payments — *(Continued)*

Grants and allowances for ambulance services (Subvote 49) — *(Continued)*

Bengough Union Hospital Ambulance District Board	41,467
Big River Road Ambulance District Board	26,484
Biggar Area Municipal Road Ambulance District Board	67,888
Blaine Lake and Surrounding District Ambulance Association Board	80,185
Borderline Road Ambulance District Board	33,912
Cabri Union Hospital Ambulance District Board	22,963
Canora Road Ambulance District Association Board	170,204
Central Butte and District Ambulance Association Board	63,404
Coronach Area Road Ambulance District Board	15,741
Coteau Hills Ambulance Service Board	18,032
Craik Area Municipal Road Ambulance District Board	7,708
Cudworth Area Municipal Road Ambulance District Board	33,358
Cupar Area Municipal Road Ambulance District Board	36,787
Cut Knife Area Municipal Road Ambulance District Board	20,774
Davidson Municipal Road Ambulance District Board	49,717
Delisle Community Ambulance District Board	25,654
Dodsland-Plenty Area Municipal Road Ambulance District Board	7,606
Eastend Union Hospital Ambulance District Board	20,062
Esterhazy and Area Municipal Road Ambulance District Board	72,767
Eston Union Hospital Ambulance District Board	41,074
Fillmore Municipal Road Ambulance District Board	30,940
Flin Flon Saskatchewan Road Ambulance District Board	41,139
Fort Qu'Appelle Municipal Road Ambulance District Board	81,863
Frontier Municipal Road Ambulance District Board	18,659
Gateway Road Ambulance District Board	24,424
Gravelbourg Municipal Road Ambulance District Board	39,096
Gull Lake Union Hospital Ambulance District Board	30,040
Herbert-Morse Municipal Road Ambulance Service District Board	21,367
Hudson Bay Area Municipal Road Ambulance District Board	38,759
Humboldt and District Municipal Road Ambulance Association Board	107,249
Indian Head Union Hospital District Board	91,799
Ituna and District Road Ambulance Association Board	47,843
Kamsack Union Hospital Ambulance District Board	85,051
Kelvington Municipal Road Ambulance District Board	98,121
Kerrobert and District Road Ambulance Association Board	46,203
Kindersley and Area Municipal Road Ambulance District Board	82,453
Kipling and District Road Ambulance Services Board	60,919
Kyle-White Bear Union Hospital Ambulance District Board	12,977
Lampman and District Road Ambulance	17,598
Langenburg Union Hospital Road Ambulance District Board	42,055
Lanigan and District Ambulance Association Board	45,379
Last Mountain Ambulance District Board	69,360
Leader Area Municipal Road Ambulance District Board	47,061
Leroy Area Municipal Road Ambulance District Board	9,500
Lloydminster Area Municipal Road Ambulance District Board	84,444
Lucky Lake Ambulance Association Board	10,467
Macklin and Area Municipal Road Ambulance District	17,448
Maidstone Union Hospital Ambulance District Board	35,901
Maple Creek Union Hospital District Board	50,620
Meadow Lake Municipal Road Ambulance District Board	109,170
Melfort Union Hospital Road Ambulance District Board	139,976
Melville Area Ambulance District Board	108,327
Monet-Elrose Volunteer Ambulance District Board	13,953
Moose Jaw Area Municipal Road Ambulance District Association Board	394,950
Moose Mountain Road Ambulance District Board	60,743
Moosomin District Road Ambulance Association Board	127,993
Mount Hope Road Ambulance District Board	21,175
Neilburg and District Ambulance Board	18,712
Nipawin and District Regional Ambulance District Board	150,737
Nokomis and Area Road Ambulance District Board	24,984
Northern Road Ambulance District No. 1 Inc.	89,407
Northern Six Municipal Road Ambulance District Board	39,336
Northwest Ambulance District Board	88,146
Outlook Ambulance District Board	46,624
Oxbow Area Municipal Road Ambulance District Board	43,020
Pangman Union Hospital Municipal Road Ambulance District	24,134
Ponteix Area Municipal Road Ambulance District Association Board	36,506
Porcupine and Area Road Ambulance District Board	33,136
Prairie Road Ambulance District Association Board	75,487
Prince Albert Area Municipal Road Ambulance District Board	330,735
Quill Plains Ambulance District Board No. 67	64,350
Rural Municipality Laird-Waldheim Ambulance District Board	12,965

Grant Payments — *(Continued)*

Grants and allowances for ambulance services (Subvote 49) — *(Concluded)*

Rabbit Lake Area Municipal Road Ambulance District Board	8,267
Radville and District Municipal Road Ambulance Association Board	12,965
Redvers Union Hospital Municipal Ambulance District Board	41,474
Regina Area Municipal Road Ambulance District Board	748,108
River Bend Ambulance District Board	26,867
Rosetown Area Municipal Road Ambulance District Board	62,219
Rosthern Union Hospital Road Ambulance District Board	70,898
Saskatoon Area Ambulance District Board	769,270
Shamrock Road Ambulance District Association Board	186,234
Shaunavon Union Hospital Ambulance District Board	59,853
Shell Can Road Ambulance Association Board	45,748
Soo Line Municipal Road Ambulance District Board	20,905
South Central Road Ambulance District Board	170,570
South Eastern Saskatchewan Road Ambulance Association Board	127,131
Spiritwood Area Road Ambulance District Board	70,865
Stoughton and District Road Ambulance District Board	32,318
Swift Current Municipal Road Ambulance District Board	186,258
Thirty-three Forty-eight Road Ambulance District Board	7,371
Tisdale Municipal Road Ambulance Association Board	111,022
Touchwood Hills Road Ambulance Association Board	45,551
Unity Area Municipal Road Ambulance District Board	51,777
Wakaw Area Municipal Road Ambulance District Board	39,302
Watrous Municipal Road Ambulance District Board	37,176
Wawota-Maryfield Road Ambulance District Board	38,904
Weyburn and District Road Ambulance Association Board	173,918
Whitewood District Road Ambulance Board	44,101
Wilkie Union Hospital Ambulance District Board	61,638
Wolseley Municipal Road Ambulance District Board	77,828
Wynyard and District Ambulance Association Board	112,284
Yellowhead Ambulance Area Board	15,695
Yorkton and District Ambulance Association Board	228,197
Payees under $5,000	11,439
	$ 8,397,025

Grants and allowances for Home Care (Suvote 53)

Battlefords and District No. 24 Home Care Inc.	854,668
Beauval Home Care Services Inc.	51,623
Beechy-Eston District No. 18 Home Care Inc.	200,600
Biggar and District No. 22 Home Care Inc.	252,383
Buffalo Narrows Home Care Inc.	84,204
Cannington Home Care District No. 11 Corporation	379,087
Canora Home Care District No. 35 Inc.	495,951
Country Valley Homecare District No. 29 Inc.	292,734
Creighton Home Care Society Inc.	125,528
Cumberland House Home Care Inc.	67,360
Estevan Area Home Care District No. 9 Inc.	430,013
Fort Pelly-Livingstone Home Care District No. 34 Corporation	468,916
Grasslands Home Care District No. 2 Inc.	226,043
Green Lake Home Care — Service Association Inc.	58,801
Greenhead District No. 23 Home Care Corporation	359,818
Home Care — Saskatoon District No. 45 Inc.	5,262,501
Humboldt District No. 4 Home Care Program Inc.	514,168
Ile a La Crosse Home Care Services	75,051
La Loche Home Care	21,500
La Ronge District Home Care Inc.	140,806
Lanigan Regional Home Care District No. 43 Inc.	304,968
Melfort and District Home Care No. 32 Inc.	549,011
Melville and District No. 38 Home Care Corporation	411,650
Moose Mountain Trail District No. 12 Home Care Corporation	325,503
Nipawin and District Home Care No. 31 Inc.	485,649
North-West Home Care No. 26 Inc.	296,736
Outlook and District No. 17 Home Care Inc.	271,578
Pasquia Homecare District No. 33 Inc.	488,879
Pinehouse Home Care Services	67,100
Pipestone Valley Home Care District No. 13 Corporation	412,429
Potash Country District No. 37 Home Care Corporation	353,184
Prince Albert Pineland District No. 28 Home Care Inc.	1,229,977
Qu'Appelle Valley Home Care District No. 39 Corporation	260,692
Quill Plains Home Care District No. 42 Inc.	396,026
Rosetown and District No. 19 Home Care Inc.	246,492
Royal University Hospital	839,207
Sand Hills Home Care District No. 1 Inc.	199,572
Sandy Bay Home Care Inc.	55,028
Saskatchewan Home Care Association Inc.	147,950
South Country Home Care District No. 7 Inc.	376,009
South East Home Care District No. 10 Inc.	222,130
Squirrel Hills Home Care District No. 14 Inc.	226,791
Thunder Creek Home Care District No. 6 Inc.	1,462,825

Grant Payments — *(Continued)*

Grants and allowances for ambulance services (Subvote 49) — *(Concluded)*

Touchwood Hills Home Care District No. 40 Inc.	324,488
Twin Rivers Home Care Inc.	572,398
Wakaw-Cudworth District No. 30 Home Care Inc.	240,646
Wascana Home Care District No. 15	4,775,278
Watrous-Davidson District No. 16 Home Care Corporation	279,731
West Central District No. 21 Home Care Inc.	235,293
Weyburn and Area Home Care District No. 8 Inc.	683,401
Wheatland Home Care District No. 3 Inc.	759,183
White Mud Home Care District No. 4 Inc.	286,556
Wild Goose District No. 20 Home Care Inc.	239,094
Wood River Home Care District No. 5 Inc.	216,832
Woodland District No. 27 Home Care Service Inc.	392,108
Yellowhead Emerald District No. 41 Home Care Corporation	404,621
Yorkton and District No. 36 Home Care Board Corporation	762,347
	$ 30,143,117

Grants and allowances for Special Care Services (Subvote 54)

Alzheimer Association of Saskatchewan Inc.	$ 11,500
Anderson Lodge	598,491
Arborfield Special Care Lodge Inc.	749,092
Arm River Housing Corporation	625,423
Assiniboia Pioneer Lodge Inc.	1,830,635
Battlefords Regional Care Centre	5,040,821
Battlefords River Heights Lodge Corporation	1,739,014
Bethany Pioneer Village Inc.	781,429
Birch Hills and District Nursing Home Inc.	694,522
Border-Line Housing Co. (1975) Inc.	808,062
Broadview and District Centennial Lodge Inc.	742,219
Buena Vista Lodge	655,666
Centennial Special Care Homes	2,389,347
Central Butte and District Regency Manor Inc.	723,778
Central Haven Special Care Home Inc.	1,168,403
Central Parkland Lodge	776,303
Chantelle Management Ltd.	1,166,513
Circle Drive Personal Care Home Inc.	1,340,003
Continuing Nursing Education	67,000
Convent of Sion	44,160
Cudworth Nursing Home	615,271
Cupar and District Nursing Home Inc.	633,583
Cut Knife and Districts Special Care Home Inc.	733,832
Cypress Lodge Corporation	1,024,567
Dalmeny Home for the Aged	623,117
Diamond Lodge Co. Ltd.	1,239,031
Duck Lake and District Nursing Home Inc.	736,043
Eastern Saskatchewan Pioneer Lodge	1,381,252
Elmwood Residences Ltd.	531,424
Estevan Regional Nursing Home	1,135,072
Extendicare	13,368,443
Foam Lake Jubilee Home	1,201,727
Foyer D'Youville	1,203,488
Foyer St. Joseph Nursing Home	440,173
Gateway Lodge Inc.	2,501,565
Golden Prairie Home Ltd.	916,992
Golden Years Lodge	905,580
Grenfell and District Pioneer Home	686,532
Gull Lake and District Special Care Home Ltd.	678,066
Hafford and District Nursing Home	394,148
Herbert Nursing Home Inc.	1,017,021
Herbert Senior Citizens' Home	281,534
Home Care — Saskatoon District No. 45 Inc.	141,500
Hudson Bay Pioneer Lodge	589,906
Humboldt and District Housing Corporation	1,717,979
Idylwild Senior Citizen's Lodge	767,166
Ina Grafton Gage Home	346,488
Ituna and District Pioneer Lodge	643,362
Jubilee Lodge Inc.	660,346
Jubilee Residences Inc. (Porteous)	1,690,306
Jubilee Residences Inc. (Stensrud)	1,553,508
Kamsack and District Nursing Home	1,303,552
Kamsack Senior Housing Ltd.	320,569
Kelvindell Lodge Co.	961,000
Kindersley Senior Care Inc.	2,082,912
Kinistino and District Housing Corporation	593,224
Lake-Wood Lodge Inc.	738,675
Lakeland Lodge Inc.	659,038
Lakeside Home	1,881,307
Lakeside Manor Care Home Inc.	730,062
Lakeview Pioneer Lodge Housing Co.	1,062,204
Langham Senior Citizens' Home Ltd.	223,853
Last Mountain Pioneer Home	602,563
Lerose Lodge	420,335
Lloydminster and District Senior Citizens Lodge	1,121,162
Lloydminster Auxiliary Hospital	400,521
Lumsden and District Heritage Home Inc.	653,100
Lutheran Sunset Home	3,372,146
Manitou Lodge	672,610
Marian Home	951,309
Martin Luther Nursing Home Inc.	559,878
Melfort and District Pioneer Lodge	1,481,919
Menno Home of Saskatchewan	489,875
Mennonite Nursing Home Inc.	1,612,288
Mont St. Joseph Home Inc.	1,008,854
Moose Mountain Lodge Co. Inc.	771,252
Moose Mountain Trail District No. 12 Home Care Corporation	27,637
Newhope Pioneer Lodge Inc.	655,633
Nipawin District Nursing Home Inc.	2,475,943
Northern Housing Development (1973) Inc.	3,052,619
Northland Pioneers Lodge	1,119,269
Oliver Lodge	1,673,489
Outlook and District Pioneer Home Inc.	988,752
Palliser Regional Care Centre	4,515,643
Parkland Housing Co.	587,163
Parkland Lodge Corporation	593,175
Parkland Regional Care Centre	4,276,621
Parkridge Centre	10,837,214
Pasquia Special Care Home Inc.	647,858
Pine Island Lodge Ltd.	534,991
Pioneer Haven Co. Ltd.	346,404

Grant Payments — *(Concluded)*

Grants and allowances for Special Care Services (Subvote 54) — *(Concluded)*

Pioneer Housing Association of Moose Jaw	377,294
Pleasant View Care Home	1,055,237
Ponteix Housing Co. Ltd.	199,950
Prairie Pioneers Lodge	619,408
Preeceville Lions Housing Corporation	544,623
Qu'Appelle Diocesan Housing Co.	317,452
Qu'Appelle Valley Housing Corporation	1,084,838
Quill Plains Centennial Lodge	847,005
Red Deer Nursing Home	750,374
Redvers Centennial Haven	547,350
Regina Assessment and Placement Service	160,950
Regina Lutheran Home	1,842,705
Regina Pioneer Village Ltd.	9,767,172
Regina Summer Camp for Mutiply Handicapped	10,000
Rosthern Mennonite Home for the Aged	154,330
Salvation Army	2,231,608
Santa Maria Senior Citizens Home	3,378,731
Saskatchewan Abilities Council	31,690
Saskatchewan Association of Special Care Homes	195,641
Saskatchewan Health-Care Association	5,000
Saskatchewan Hospitalization Fund	24,710,525
Saskatoon Convalescent Home	1,401,675
Shaunavon Special Care Inc.	930,343
Sherbrooke Community Centre	6,827,871
Societe Joseph Breton Inc.	792,470
Souris Valley Housing Co.	182,991
Souris Valley Regional Care Centre	11,733,224
St. Ann's Senior Citizens' Village Corporation	1,783,663
St. Anthony's Home	3,738,001
St. Joseph's Home for the Aged	1,489,065
St. Paul Lutheran Home	2,588,499
Sunnyside Nursing Home	2,163,862
Swift Current Nursing Home	329,733
Tisdale and District Housing Co. Ltd.	1,727,479
Turtle River Nursing Home	454,957
Twilight Centennial Home Inc.	632,191
Unimac Pioneers Lodge, Unity	1,063,289
United Church Housing Corporation of Regina	699,947
Warman Mennonite Special Care Home	375,156
Wawota and District Special Care Home Inc.	863,620
Western Senior Citizens Home	750,285
Weyburn and District Special Care Homes Corporation (Pioneer Place)	2,016,652
Wheatbelt Centennial Lodge Inc.	976,319
Wheatland Lodge Inc.	31,137
Whispering Pine Place Inc.	798,341
Whitewood and District Nursing Home Inc.	744,841
Wilkie and District Centennial Nursing Home Co. Ltd.	691,368
Willowdale Lodge Care Home	584,707
Wolf Willow Lodge Ltd.	379,773
Wynyard and District Housing Corporation	933,002
Yorkton and District Nursing Home Corporation	3,716,014
579862 Saskatchewan Ltd.	648,144
Payees under $5,000	3,556
	$ 220,202,080

Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Subvote 61)

Anderson Lodge	$ 66,323
Assiniboia Pioneer Lodge Inc.	44,787
Centennial Special Care Home	129,323
Central Haven Special Care Home Inc.	55,536
Cut Knife and District Special Care Home Inc.	50,824
Fillmore Union Hospital	45,541
Golden Years Lodge	166,940
Jubilee Residences Inc. (Stensrud)	68,339
Lakeview Pioneer Lodge Housing Co.	55,766
Lumsden and District Heritage Home Inc.	51,030
Lutheran Sunset Home	74,659
Melfort and District Pioneer Lodge	23,027
Mennonite Nursing Home Inc.	24,301
Moose Mountain Lodge Co. Inc.	65,904
Nipawin District Nursing Home Inc.	165,115
Prairie Manor Inc.	25,421
Prairie Pioneers Lodge	35,423
Prairie View Health Centre	23,807
Qu'Appelle Valley Housing Corporation	84,169
Quill Plains Centennial Lodge	67,360
Radville Marion Home	33,406
Regina Lutheran Home	89,778
Regina Pioneer Village Ltd.	19,647
Rosthern Mennonite Home for the Aged	137,208
Salvation Army	39,424
Santa Maria Senior Citizens Home	80,342
South East Housing Corporation	22,415
St. Joseph's Home for the Aged	42,466
Yorkton and District Nursing Home Corporation	70,769
Payees under $5,000	2,211
	$ 1,861,261

Saskatchewan Medical Care Insurance — To provide for provincial grant (Subvote 28)

Medical Care Insurance	**$ 271,788,612**

Saskatchewan Prescription Drug Plan — To provide for provincial grant (Subvote 34)

Saskatchewan Prescription Drug Plan	**$ 89,671,612**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Adams, Alan F.	$ 59,796
Alexander, Joanna	49,212
Alford, Garry J.	8,749
Ambrose, Rosemary	46,232
Anderson, Dianne	62,213
Angelstad, Brenda G.	52,674
Avram, Lloyd	20,536
Babiuk, David W.	34,748
Badiou, Donnelda M.	43,963
Baker, Margaret J.	41,559
Balon, Patricia	28,809
Banerjee, Dr. Some N.	121,665
Barker, Bryan W.	59,145
Barry, William R.	63,915
Bartel, Dietmar	57,342
Beaurivage, Bruce E.	51,960
Bechard, Lucille M.	76,684
Bell, Garry L.	71,679
Bell, Judith Anne	32,212
Bell, Lloyd W.	28,585
Bell, William C.	6,030
Benz, John Gary	44,661
Berg, Wilmer J.	59,446
Bjore, Donna E.	51,204
Blais, Albert J.	58,679
Bloom, Dale F.	35,613
Bobbee, Gale	2,888
Borody, John A.	69,579
Boulanger, Estelle	24,310
Boutin, Bonnie D.	28,782
Bowman, William J.	32,319
Boyer, Pennie M.	9,269
Breker, Kurt M.	18,626
Brodie, Brian S.	53,373
Brokop, Sharon	39,327
Brown, Dr. John H.	50,946
Brown, Linda J.	28,722
Buckwold, Ian S.	12,540
Buhr, Maureen L.	29,046
Butt, David	58,164
Butz, June S.	34,963
Campbell, John W.	44,661
Cariou, Warren G.	10,725
Carlberg, Melanie K.	24,471
Carlson, Dr. Kenneth M.	100,626
Carment, Laura M.	66,967
Carmichael, Catriona M.	37,871
Carnahan, Thomas F.	60,058
Carriere, Terry	31,587
Chamberlain, Barbara J.	29,130
Chambers, Richard E.	24,717
Chan, Edward L.	51,960
Chaudhry, Dr. Zubaida A.	102,384
Cheers, William F.	40,274
Cherneski, Linda R.	36,085
Chisholm, Kathleen Mary	50,409
Church-Staudt, Barbara	41,279
Clark, Linda	46,950
Code, Mona Ann	41,241
Conroy, David	8,970
Conway, Therese P.	47,538
Cooper, Karen M.	55,926
Corkery, Louis J.	51,474
Cote, Brenda J.	10,185
Cox, Ronald M.	60,018
Crawford, Richard G.	52,674
Croft, Robert	35,033
Croll, Nancy E.	66,867
Cross, Dr. James	15,695
Cunning, Clive L.	96,717
Dale, Victor C.	64,224
Daum, Rita M.	34,504
Davis, Florence M.	4,770
Davis, S. Dawn	24,105
Deiana, Cosimino	40,789
Dickinson, Roy A.	5,610
Diekrager, Danita	34,347
Dirk, Myrna L.	62,535
Doig, Dr. Anne F.	5,190
Doig, Dr. J. N.	10,200
Domoney, Dennis W.	71,448
Donnelly, Lauren	31,715
Dorsch, Hank	26,097
Dorsett, William A.	61,170
Downey, F. Winanne	55,857
Drummond, John D.	58,174
Dubois, Sharon E.	57,470
Dubyk, Walter	48,406
Dudar, Sylvia A.	47,196
Dumelie, Michael L.	42,286
Duncombe, Russel J.	27,594
Dvernichuk, Joseph	74,455
Ecarnott, Adele	11,277
Edwards, I. Georgina	26,706
Elias, John W.	76,684
Ellis, Donna R.	12,514
Emery, Alan E.	64,059
Enns, George	55,581
Epp, Ernest J.	62,503
Evans, Kenneth Wynne	23,534
Farmer, Robert I.	58,159
Fazakas, Jerry J.	46,641
Feist, Oricia	48,721
Ficzycz, Dr. N. J.	3,503
Firnesz, Robert F.	71,679
Fisher, Duncan J.	74,413
Folkersen, Susan E.	52,631
Forrester, Glenn E.	3,713
Foss, Mary L.	43,314
Fossey, Adeline	42,905
Fransoo, Christine Joan	25,535
Fraser, Frank	36,183
Fritz, Wayne B.	61,541
Garden, James	11,400
Gardner, Neil R.	79,726
Garratt, Lorraine Marie	13,242
Gaschler, Ernest	63,248
Gaura, Ruth Marie	22,133
Gautron, Moira	56,106
Geddes, Velma M.	44,088
Gibson, Shelley A.	41,397
Gilbert, Ron N.	62,004
Gilmour, Stella	19,828
Goertzen, Debbie	2,948
Gokavi, Dr. Cynthia N.	13,716
Goodwin, Irene	4,218
Gorania, Dr. H. K.	12,600
Gorrill, Melinda C.	27,753
Graupe, Lori J.	39,510
Green, Brenda	51,181
Greenough, Dr. Timothy J.	67,222
Grier, Dr. Alex	2,550
Griffiths, Peter	56,064
Gulka, Dr. O.	4,803
Gwin, Verlin R.	66,624
Haid, Jahzi-Marshall	43,142
Hamill, Brian R.	28,809
Hansen, Linda	45,282
Harper, Mildred A.	31,458
Harrison, Lois K.	28,960
Harshman, Frederick C.	62,454
Hartsfield, Darrell T.	79,371

Personal Services — *(Continued)*

Hauck, Edward W.	53,373
Haverstock, Brent	44,823
Hawryluk, Brenda L.	33,770
Heaney, Celeste	50,229
Herauf, Robert S.	60,018
Herman, Dr. Robert J.	6,085
Hiebert, Tara Ann	25,617
Hindle, Judith	21,232
Hoffman, Linda M.	38,183
Hollman, Gerald F.	49,152
Hopkin, Keith Clarence	41,755
Horsman, Dr. Gregory B.	107,139
Hosking, James R.	58,500
Hunt, Dr. Michael E.	136,025
Hutchinson, Shirley	41,052
Ivanauskas, Dr. Audrone A.	51,651
Jamieson, Diane E.	31,740
Janko, Patricia	51,960
Jarvis, Leslie Dawn	32,679
Jmaeff, Peter	68,004
Johnston, Allan	19,720
Johnston, Drew G.	56,106
Johnstone, Clifford V.	38,208
Jones, Dr. Vincent T.	51,141
Jones, Dr. Wilfred S. E.	88,984
Jones, Raymond M.	44,544
Jordan, Deborah A.	2,824
Kang, Sue S.	53,920
Kennedy, Marjorie Merle	8,000
Kenny, Karen L.	45,691
Kereluke, Terrance	31,618
Khatri, Abdul Majeed	112,849
Kildaw, Delores P.	35,615
Kiovsky, Patricia M.	16,000
Kitchen, Dr. Borden	88,464
Klassen, Carol R.	12,295
Knipe, Catherine J.	54,150
Knox, L. Jane	72,193
Koban, Geraldine	46,668
Koepke, Charles B.	51,960
Koepke, Dianne E.	63,757
Kohl, Daniel	16,699
Kolot, Roy N.	50,176
Kondzielewski, Dr. Z.	3,421
Kotylak, Carol Ann	32,712
Kraft, Susan L.	43,070
Krahn, Dorcas	21,157
Krahn, Lawrence J.	79,587
Kushnir-Pekrul, Lynda	37,200
Kwan, Stephan	102,445
Labatt, John G.	73,383
Langlois, Kathryn M.	69,057
Lapointe, Patrick M.	51,198
Lathrope, Elizabeth M.	49,412
Layng, Karen J.	65,620
Legebokoff, Peter F.	9,638
Leniuk, Lois	27,879
Leverick, Melanie	16,602
Linnen, Kevin	18,358
Lipsett, Dr. W. G. C.	6,900
Loewen, George H.	32,296
Loewen, Wyn	4,200
Lorje, Patricia G.	57,786
Lys, Leta	22,945
MacAusland-Berg, Ian H.	53,078
MacDonald, Dr. William	138,772
MacDonald, Georgina M.	48,102
MacLean, Barbara L.	48,349
MacNeill, Greg	58,566
Mailhot, Noella	2,868
Malcolm, Edith	3,539
Malin, Susan J.	41,306
Marcotte, Maxine R.	44,000
Markwart, Wallace H.	62,582
Martinson, Laurelie	17,726
Mason, Maureen	23,583
Matchett, Garnett	40,757
Mayoh, Barbara J.	23,843
McCafferty, Michael R.	50,448
McCarthy, Alma Evelyn	45,087
McCaslin, Lynn	60,720
McConville, Colm	30,951
McCormack, Evelyn C.	41,274
McCudden, Donna M.	56,106
McFadden, T. Dawn	40,254
McKay, Joseph F.	40,842
McKee, Bruce	16,901
McLeod, Hon. George M.	38,411
McMartin, Pamela Ann	26,484
McNutt, Mary	42,789
Melia, Patrick	50,156
Mellor, Naomi	56,592
Middlemiss, Bryan	68,742
Milette, Rosalie L.	32,532
Milligan, Laurey Jean	29,698
Mills, Linda	9,743
Moen, Ernest E.	2,865
Molnar, Colleen	31,792
Mongovius, Arlene Ethel	21,000
Monteith, W. Glenn	9,778
Mumford, Catherine Helen	33,156
Murray, Dr. Robert	18,200
Murray, Robert L.	13,616
Nattrass, Sharon	4,763
Neill, Diane V.	9,442
Neilson, Patricia M.	54,008
Neudorf, Christina M.	20,555
Newberry, Charlene R.	48,957
Nichol, James	50,088
Nordick, Carol	36,813
O'Hara, Marjorie Joanne	12,379
Oldridge, Edward W.	46,782
Oleksinski, Dr. Walter	5,250
Onishenko, Lloyd	44,661
Osiowy, Kevin Andrew	39,546
Ositis-Schmeiser, Irene	36,247
Owens, Sheila Patricia	39,574
Palko, P. Dale	82,417
Parker-Loewen, Deb	58,459
Parker, Vern H.	51,582
Parmar, Hemendra R.	21,832
Perry, Dr. Nicholas H.	51,957
Peters, George	79,587
Petz, Stephen	86,670
Pinel, Leo	6,848
Podiluk, Walter	172,022
Porter, Jean I.	46,661
Provencher, Michael J.	62,971
Quinn, Kevin	54,935
Quinn, Trevor J.	62,221
Rachwal, Tadeusz	3,360
Ram, Dr. Suresh K.	51,414
Randall, David L.	63,891
Ranga-Chari, Dr. S.	3,828
Rathwell, Grant W.	55,880
Reesal, Michael R.	96,717
Regel, Frank J.	62,700
Reid-Manarey, Eleanor Marie	45,311
Reilly, Thomas P.	22,069
Richardson, Gordon G.	56,106
Richardson, Kenneth V.	50,643
Richter, Kelly L.	51,828
Richter, Melinda C.	9,314
Rindahl, Grace A.	49,051
Rindero, Lois A.	41,110
Ritchie, Dr. R. Scott	15,501

Personal Services — *(Concluded)*

Rock, Trevor	21,860
Roundy, Dr. Cheryl L.	2,813
Rousseau, Pauline M.	48,708
Roy, Cheryl Ann	33,040
Saganski, Julia	36,147
Sakatch, Olga H.	31,107
Samuel, Dr. Rahamin B.	111,989
Saunders, Earl A.	57,414
Scherloski, Heather L.	22,464
Schnee, Dr. Paul F.	86,443
Schultz, Duane M.	46,890
Scobie, Kelly H.	54,618
Seaman, Kathleen Mary	50,270
Shaw, Michael Frank	6,877
Shaw, Wendy	30,262
Shenouda, Hannah-Mary	43,454
Shier, Peggy A.	18,958
Shpak, Mary C.	27,027
Siemens, Linda	33,561
Siemens, Lloyd	53,853
Silzer, John C. Kent	64,224
Simmons, James C.	60,297
Simpson, Frank L.	66,744
Sinclair, Thomas C.	42,017
Skalicky-Souliere, Dawn M.	27,128
Smith, Frances R.	56,064
Souliere, Jocelyn M.	41,430
Spencer, Lee K.	23,136
Sproxton, Lefa L.	51,951
Steckhan, Edna K.	44,169
Steen, Howard D.	45,105
Stevenson, Rhonda	58,700
Stockham, David J.	50,481
Strand, Linda M.	69,267
Suwala, Peter M.	58,503
Terry, R. Gordon	44,544
Thera, Eugene	2,625
Thom, Wendy D.	29,049
Thompson, Howard S.	41,241
Thompson, Thomas S.	28,875
Thorn, Morley James	40,044
Thornton, Nancy	18,218
Thurmeier, Bonnie M.	28,590
Titus, Boris	69,235
Tkachuk, Brian P.	13,364
Tkatchuk, Alvin	39,996
Todd, Alexander N.	51,177
Tonnies, A. Dianne	12,666
Topping, Catherine M.	44,400
Toth, Donald J.	7,845
Toth, Patrick A.	44,661
Traish, Alan	20,865
Tretiak, Helen T.	26,706
Trew, A. Douglas	63,990
Van Iderstine, Jeffrey	35,706
Vargo, Loren H.	56,328
Veitenheimer, Kevin R.	48,279
Volk, Jerome G.	44,553
Wagner, Janice Y.	45,207
Walker, Robert A.	52,674
Wallace, Ronald B.	52,674
Waring, P. Lynne	52,071
Warren, David Donald	78,364
Waschuk, Ronald	75,710
Wasylyshyn, Rodney J.	31,631
Watler, Donald C.	96,717
Watley, Louise C.	58,461
Weinberger, Dr. Alex S.	68,773
Wellsch, Max A.	51,582
West, Roy	113,084
Wharton, Terence M.	51,177
White, Ian R.	59,841
Wolfe, Hon. Jack T.	24,407
Woloshyn, Clarence R.	52,674
Wood, Mavis A.	54,060
Wright, Debra L.	39,215
Wrightson, Debbie	28,550
Wrubell, Ronald C.	3,300
Wurtz, Nida	48,624
Yaworsky, R. Daniel	62,535
Yeates, D. Neil	31,912
Yeates, Glenda	72,559
Young, Andrea Wynne	56,217
Yuen, Wai C.	54,546
Zbitnew, Marie Celeste	30,505

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Abbott Laboratories Ltd.	$	261,146
Acklands Ltd.		141,294
Ahlijah, Dr. William K.		137,534
AHS/Canlab		221,477
Amersham Canada Ltd.		27,374
Angus, Butler Engineering Ltd.		149,079
Antosh, Dr. W. R.		27,855
API Laboratory Products Ltd.		30,558
Associated Respiratory Service		3,439,833
Athabaska Airways Ltd.		169,688
Atkinson, Dr. John		44,773
Atrium Optometric Group		20,412
Backlin's Ambulance Service Ltd.		41,052
Balakrishnan, Dr. Pradeep		34,518
Balicki, Popescul and Co.		20,000
Baiqir-Husain, Dr. Syed		124,846
Barker, Dr. M. P.		65,839
Barschel, Dr. James Paul		31,544
Battlefords Ambulance Care Ltd.		30,675
Battlefords Physiotherapy		62,885
Battlefords Union Hospital		20,299
BDH Inc.		30,351
Beattie, Dr. M. E.		84,522
Beckman Instruments Inc.		43,041
Becton Dickinson Canada Inc.		78,233
Beug, Dr. Sandra		22,679
Bi-Rite Drugs Ltd.		324,414
Bio-Rad Laboratories (Canada) Ltd.		34,252
Brathwaites Olivier Medical Inc.		72,788
Brigdens Printers and Publishers		30,997
Brown and Associates Advertising Inc.		77,280
Buffalo Narrows Airways Ltd.		107,736
Canada Packers Inc.		123,734
Canadian National Institute for the Blind		154,175
Canebsco Subscription Services Ltd.		58,877
Canora Ambulance Care (85) Ltd.		56,176
Canox		24,754
Carlton Court Dental Lab		22,020
Carnegie, Dr. C. M.		56,365
Carroll, Neil		31,065
Chin, Dr. Gordon M.		29,015
Ciba-Corning		34,571
Co-operators Data Services Ltd.		1,890,554
College of Dental Surgeons of Saskatchewan		10,874,840

Other Payments — *(Continued)*

College of Physicians and Surgeons of Saskatchewan	27,073
Commercial Data Systems Ltd.	66,705
Commercial Printers Ltd.	21,095
Compushare Ltd.	37,880
Connaught Laboratories Ltd.	1,577,859
Coombs, Ralph	21,214
Crestvue Ambulance Service Ltd.	66,248
Crocus Co-operative of Saskatoon	30,000
Custom Earmold Laboratories Inc.	22,579
Dahlberg Hearing Systems	33,378
Dairy Producers Co-operative Ltd.	64,300
Data Business Forms Saskatchewan	224,303
Dayal, Dr. Naveen R.	163,832
Decima Research Ltd.	25,640
Department of Social Services	90,000
Deutsch, Albert	27,160
Dome Advertising Ltd.	1,004,202
Dome Media Buying Services Ltd.	841,988
Dovich, Dr. S.	26,763
DRG Globe Envelopes	46,450
Durkin, A.	308,809
Dyck, Dr. W. G.	22,686
Earmold Design (Canada) Inc.	28,804
Eli Lilly Canada Inc.	41,722
Federal Express	27,395
Fenton, Dr. W. James	26,400
First City Trust Equipment Financing Group	40,626
Fisher Scientific Ltd.	142,461
Fitzpatrick Physical Therapy Clinic	37,027
Foam Lake Co-operative Association Ltd.	21,351
Fontanie Associates Consulting Services Inc.	27,517
Forbes Anderson Press Ltd.	25,825
Forma Scientific Inc.	25,258
Gabriel, Dr. Adel	101,058
GDS and Associates Systems Ltd.	158,515
General Recorders Wascana	31,246
Gerrard, Nikki S.	26,311
Glenco Institutional Supply Ltd.	23,536
Greedharry, Dr. Drone	108,979
Hadsco Hearing Aid Dealers Supply (1981) Ltd.	64,695
Hakim, Dr. Hassam R.	121,999
Hansen's Ambulance Service	22,050
Harder, Dr. L. H.	23,239
Herve, Dr. Joe M.	45,002
Ho, Dr. Lawrence W. Y.	30,951
Hoechst Canada Inc.	201,839
Hoffmann-La Roche Ltd.	41,965
Houghton Boston Printers and Lithographers Ltd	59,550
Hub City Dental Lab	33,840
Hunter Ross Turnbull Drs.	20,770
Hussain, Dr. M. Z.	37,547
IAF Biovac Inc.	39,027
Ibarreta, Dr. Nelson Y.	117,623
Incstar Corporation	46,220
Ingram and Bell Prairie	92,234
Inter Medico	40,961
International Hearing Aids Ltd.	75,916
Jackson Air Services Ltd.	46,590
John O. Butler Co.	33,722
Jollys Veterinary and Surgical Supplies	63,435
Judd, Dr. Andrew S.	55,406
Julian, K.	212,990
Kallestad Canada Inc.	203,603
Kindersley Union Hospital Ambulance Service	21,291
Kodak Canada Inc.	64,176
Kost, Dr. G. M.	24,653
Kutsogiannis, Dr. E.	25,085
La Loche Airways Ltd.	194,602
La Loche, Northern Village of	58,352
La Ronge Aviation Services Ltd.	140,799
La Ronge Medical Clinic	25,023
Lemieux's Ambulance Service	27,951
Lifeline Ambulance Service Ltd.	46,823
Lloydminster Emergency Care	41,543
M. D. Ambulance Care Ltd.	21,777
M. C. Graphics Inc.	37,678
MacDonalds Consolidated Ltd.	31,284
MacLean, Keith and Association	25,000
Malcolm, Edith	37,233
Manohar, Dr. P.	23,565
Marcelo, Dr. M. S.	122,567
Marshall's Ambulance Care	43,441
McCoys Drugs	36,273
Meadow Lake School Division No. 66	56,643
Medical Care Insurance	25,584
Medigas Inc.	79,070
Medigas Saskatchewan	197,945
Melfort Ambulance Service	22,339
Mental Health Association in Saskatchewan	223,521
Merck Frosst Canada Inc.	213,070
Mercury Graphics Corporation	68,899
Merit Printing Ltd.	31,279
Merrell Dow Pharmaceuticals (Canada) Inc.	48,824
Meyers, Dr. Craig R.	24,251
Microage Computer Centres	20,687
Microdata Consulting Services	27,469
Mid-Way Distributors (1980) Ltd.	22,073
Midway Ambulance Care Ltd.	43,446
Midwest Litho Inc.	49,689
Miles Canada Inc.	172,240
Minister of Finance	163,923
Mirchandani, M. G.	112,613
MIS Group	65,837
Mistry, Dr. Prabhudas N.	110,000
Mohawk Data Sciences Canada Ltd.	90,764
Moorthy, Dr. S. W.	84,394
Mylvaganam, Dr. R. R. X.	99,961
Nancy McLean's Corporate Strategy Group	122,740
National Business Systems Inc.	377,251
National Food Distribution Centre	129,721
National Print-It Centres	22,630
NCS Diagnostics Inc.	73,582
Nightingale Nursing Group Inc.	369,077
Nipawin Ambulance Service Ltd.	64,593
Nordon Drugs	81,462
Nu-Look Optical Ltd.	23,414
Olivetti Systems and Networks Canada Ltd.	42,541
Olver, Sen, Diakow, Drs.	43,352
Organon Teknika Inc.	29,438
Oxbow and Area Municipal Road Ambulance	21,996
Oxy-Med	236,035
P. A. Aviation Services Ltd.	57,816
Palko, P. Dale	21,900
Pantazopoulos, Dr. George	124,974
Paperworks Inc.	122,606
Paragon Orthotic Laboratory	84,583
Parkland Ambulance Care Ltd.	49,869
Pasqua Hospital	44,219
Pharmaceutical Research and Analysis Laboratory	45,216
Pharmacia	139,370
Phoenix Residential Society	39,420
Phonic Ear Ltd.	108,685
Plains Poultry Ltd.	24,731

Other Payments — *(Concluded)*

Preeceville Ambulance Service	58,785
Printco Graphics Inc.	205,257
Printcraft Ltd.	51,542
Ramachandran, Dr. Kizhake	93,046
Ramachandran, Dr. Nirmala	69,867
Ready Oxygen Ltd.	23,240
Receiver General for Canada — Correctional Service of Canada	1,021,515
Regina General Hospital	65,116
Regina School Division No. 4	25,564
Regina Sports and Physiotherapy Clinic	545,223
Reliable Stationers Ltd.	22,048
Rimrock Foundation	55,110
RJR MacDonald Inc.	40,826
Royal University Hospital	257,240
Ryer Management Ltd.	54,111
S. E. Associated Ambulance	36,199
Sage Consulting Group Ltd.	128,244
Saleh-Hanna, Dr. Samy	58,541
Saleh, Dr. S. M.	138,155
Sanjeev, Dr. D.	105,906
Sarstedt Canada Inc.	30,340
Saskatchewan Abilities Council	3,218,980
Saskatchewan Hearing Aid Plan	71,192
Saskathewan Hospital	79,162
Saskatchewan Housing Corporation	22,629
Saskatchewan Institute of Applied Science and Technology	274,295
Saskatchewan Prescription Drug Plan	1,429,452
Saskatchewan Property Management Corporation	16,677,688
Saskatchewan Public Service Commission	63,846
Saskatchewan Roughrider Football Club	53,817
Saskatoon Housing Coalition Inc.	22,241
Saskatoon Physiotherapy Associates	257,394
SaskTel	2,598,976
Schaan Healthcare Products Inc.	431,021
Schizophrenia Society of Saskatchewan Incorporated	40,800
Scican Inc.	24,759
Scott National	56,448
Scriptographic Communications Ltd.	20,957
Seevaratnam, Dr. David M.	150,768
Seminiano, Dr. Pascualit	121,580
Shamrock Ambulance Care Inc.	71,382
Shankar, Dr. S. U.	104,599
Share Inc.	36,255
Sherwood Village Optical Ltd.	30,078
Shiffman, Dr. Jack	23,288
Shrikhande, Dr. Satish	68,671
Siemens Hearing Instruments Ltd.	50,186
Smithwick's Physiotherapy	403,119
Software 2000 Inc.	135,501
Souris Ambulance Service (1988) Ltd.	47,461
Souris Valley Regional Care Centre	319,545
South Hill Physiotherapy Clinic	78,328
Southam Paragon Graphics	54,769
Southern Aviation Ltd.	57,806
Spencer, Lee K.	22,174
Spiritwood Ambulance Care Ltd.	28,059
Starkey Labs — Canada Ltd.	635,615
Stevens and Son Ltd.	71,739
Stewart and Stewart Physiotherapy Inc.	265,403
Success Office Systems	68,623
Sundaralingam, Dr. Nirmala	97,024
Sunwest Charters Ltd.	76,064
Swift Current and District Ambulance Service	72,653
Syva Canada	184,046
Thomas, Dr. B. L.	47,484
Tisdale Ambulance Care Ltd.	37,960
Uhman, G.	24,366
Unipath Inc.	27,693
Unitron Industries Ltd.	128,525
Universal Bindery (Sask.) Ltd.	21,961
University of Saskatchewan	2,316,507
Varian Canada Inc.	58,592
Verma, Dr. Kamla	92,447
W. Roth Counselling and Consulting	72,335
Wald's Ambulance Service	48,132
Wascana Rehabilitation Centre	851,239
Wasylenko, J. T.	217,339
Waters Dental Lab	53,877
West Wind Aviation Inc.	261,479
Westbridge Computer Corporation	3,312,699
Western Grocers	97,736
Wheatland Business Forms	52,920
Xerox Canada Ltd.	50,418
Zippy on Hamilton	69,708

Highways and Transportation (Ordinary Expenditure)

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Executive Administration	$ 949	$	$ 107	$	$ 137	$ 88	$	$ 5	$	$ 1,286
2 Financial Services Branch	586	....	63	....	3	3	....	2	....	657
18 Management Services Branch	746	....	266	....	5	46	....	59	....	1,122
3 Human Resources	658	....	62	....	73	93	....	11	....	897
4 Transportation Planning and Research Division	1,601	....	220	....	125	1,302	....	77	....	3,325
5 Property Services	579	....	60	....	51	12	....	4	....	706
7 Communications Branch	140	....	149	336	9	11	....	3	....	648
9 Operations Services Branch	860	....	246	....	13	6	....	4	....	1,129
10 Engineering Division	2,204	....	222	....	82	29	....	19	....	2,556
12 Bridge Branch	414	....	13	....	7	3	....	2	....	439
13 Swift Current District	1,114	....	91	....	21	20	....	6	....	1,252
14 Regina District	1,480	....	125	....	7	25	....	5	....	1,642
15 Yorkton District	989	....	106	....	16	59	....	6	....	1,176
16 Saskatoon District	931	....	86	....	26	17	....	9	....	1,069
17 Prince Albert District	1,351	....	204	....	31	39	....	11	....	1,636
20 North Battleford District	1,079	....	165	....	25	19	....	6	....	1,294
8 Maintenance of Highways and Transportation Facilities*	22,906	....	57,415	....	2,371	2,815	....	626	....	86,133
26 Regulation and Traffic Safety Division	2,974	....	506	....	389	43	....	17	....	3,929
29 Payments to Saskatchewan Property Management Corporation	....	....	7,079	....	....	23	....	3	....	7,105
23 To provide for a net expenditure (recovery) of (from) the Highways Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	1,795	1,795
22 Grants to Traffic Safety and Transportation Associations	....	....	....	....	....	....	141	....	....	141
30 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total	**$ 41,598**	**$ ....**	**$ 67,185**	**$ 336**	**$ 3,391**	**$ 4,653**	**$ 141**	**$ 875**	**$ 1,795**	**$ 119,974**

*For detail of expenditure by Highway see page 124

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Executive Administration (Subvote 1)

Payees under $5,000	$ **200**

Grants to Traffic Safety and Transportation Associations (Subvote 22)

Roads and Transportation Association of Canada	$ 13,682
Saskatchewan Safety Council	78,000
Western Transportation Advisory Council	48,892
	$ **140,574**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abraham, Derrick A.	$ 35,859
Ali, Janib	51,960
Altwasser, David B.	52,638
Anderson, Donald E.	44,544
Anderson, Thomas Mark	46,017
Andrews, Keith B.	41,832
Antunes, P. Jorge	35,262
Armstrong, Ronald S.	73,022
Arndt, Horst	45,135
Bachelu, Herve A.	60,018
Barnett, Donald J.	37,329
Bartley, Phillip William	46,056
Beattie, Richard Nathan	49,601
Beek, Fiona E.	28,805
Bell, Leslie A.	59,709
Beres, Lynnette T.	32,026
Berg, Jacob M.	52,755
Beshara, Magdy	49,964
Billington, Robert H.	43,998
Blackburn, Ronald	55,842
Blomme, Terry Patrick	61,900
Bobbee, Gale	3,030
Bobick, Edward J.	70,572
Bond, Arthur H.	51,960
Borbely, Catherine L.	24,391
Bouvier, Fernand M.	48,066
Bowes, Larry L.	56,808
Breckon, William R.	44,544
Bruce, Gordon G.	45,496
Buchan, Frederick J.	44,544
Burnett, Judith L.	41,241
Burns, Norman	57,342
Burton, Philip E.	48,120
Campbell, Bert W.	41,502
Carr, Robert C.	36,444
Charleson, Douglas A.	58,845
Charlton, John W.	37,683
Churko, Allan J.	57,982
Churko, Bernie	70,572
Chursinoff, Roy W.	56,106
Clark, J. Doug	40,059
Cocks, Robert J.	75,910
Connoly, Alfred Ray	67,637
Cooke, William E.	61,245
Coquet, Marcel D.	68,130
Coulter, Robert W.	39,416
Couturier, Roger P.	77,183
Cowan, Russell Colin	48,120
Crook, Terry	43,049
Crowther, George	44,544
Curtis, Gordon W.	56,106
Danilowich, Zygmont A.	52,638
Davies, Thomas L.	48,039
Day, Dennis S.	59,709
Delainey, Marie Elaine	25,808
Denny, Frank	43,003
Dunlop, John A.	69,459
Dupont, Graem L.	44,544
Dziki, Siegmund	45,222
Eaket, Ronald W.	48,120
Edgington, Thomas G.	36,828
Eiwanger, George	56,106
Erick, Rodney M.	45,733
Federow, Joan Marilyn	32,649
Fischl, David C.	37,797
Fisher, Gerald	44,544
Fisher, Maxine F.	27,426
Fitzel, Paul	74,958
Flaman, Richard	56,106
Forzley, Marvin G.	37,020
Fostey, Nick D.	44,544
Fritsch, Sharon M.	42 971
Fuchs, Jerry J.	51,960
Funk, Ronald B.	42,383
Gaetz, Raymond J.	45,861
Gatzke, Donald L.	36,573
Gehlen, Thomas N.	59,709
Gerbrandt, Arthur R.	70,840
Gerbrandt, Ron	33,981
Gilks, Gregory E.	57,550
Gillert, Russell N.	45,624
Glowatsky, Phyllis	47,058
Godwin, Grant R.	52,490
Goodfellow, Curtis H.	43,602
Gorlick, Rock	46,941
Graybiel, Richard Kimble	65,199
Grigg, Jeffrey G.	40,716
Grohn, Terry	3,060
Guanzon, Benjamin Z.	52,405
Gullaher, Tracy L.	26,253
Gutek, Thomas Z.	62,260
Hamblin, Lorne J.	68,742
Hanaback, Gerald J.	41,351
Hansen, Carla L.	26,527
Hansen, Douglas	59,307
Hanson, Verner M.	48,021
Hassan, Dr. Masood U.	72,422
Hastings, Ronald E.	55,884
Hegedus, Allan Leslie	33,981
Heiman, Garret H.	17,191
Heinrich, Helen	25,496
Herasymuik, Myron J.	86,847
Holizki, Lorene M.	42,618
Horosko, Andrew T.	53,967

Personal Services — *(Continued)*

Hossack, Michael A.	50,674
Hovde, Allan T.	37,590
Howat, Mack L.	33,532
Howden, Malcolm A.	44,544
Hrycak, Thomas M.	44,544
Hugg, Harold	57,184
Hunt, Paul	46,345
Hurst, Peter	56,034
Hutyra, Andrew	52,638
Imlach, William	7,440
Jarvis, Kenneth B.	32,307
Jeanes, Leslie W.	51,960
Jeffries, Terry M.	35,262
Johnson, Alec R.	37,590
Johnson, Bradley	30,545
Joinson, Ken A.	38,922
Jolson, Ian Murray	44,544
Kaminski, Michelle	7,223
Kealey, Monique M. A.	35,244
Kells, Darwin	15,146
Kelly, Douglas R.	28,215
Kemp, Herb T.	3,120
Kent, Sukhdip	56,106
Kildaw, Tami K.	34,062
Kimbley, Philip	49,512
King, Gordon L.	56,106
Klimochoko, Dennis Peter	56,106
Kobereinski, Keith J.	44,544
Kolot, John B.	50,213
Koroi, Ethel A.	31,506
Kosteniuk, Vernon	50,556
Kostka, Joseph H.	70,572
Krywulak, Wasyl T.	41,832
Kudel, Terrance J.	59,709
Kush, Bruce K.	48,120
Laing, Colleen	59,304
Lalonde, Darcy	6,748
Lang, George Greg	48,120
Lebioda, Cathy L.	5,160
Lees, Kenner G.	49,919
Leontowicz, Wendy L.	16,702
Lerat, Solomon	44,544
Linnen, David S.	48,021
Lowey, Arthur T.	55,344
Lowry, Darlene J.	26,706
MacLeod, Allan A.	48,021
MacLeod, D. M. Finlay	49,601
MacLeod, Daryl S.	35,388
Madden, Joseph E.	45,496
Mann, Beverly	6,120
Mark, George O.	44,544
Martin, Barry D.	66,994
Martin, Lloyd	7,080
McCallum, Roger	57,550
McCleary, Roger E.	60,961
McClelland, Gary R.	44,544
McInnes, Douglas P.	51,770
McKay, Terrance F.	42,342
McLaren, William R.	84,596
McLellan, Rebecca C.	43,935
McLeod, Bridget	26,378
McMurtry, Raymond D.	36,699
McNernie, Wilfred J.	44,544
Meed, John E.	38,062
Melnychuk, Janet Lynne	40,509
Meszaros, Donald M.	41,542
Metz, Donald G.	82,326
Miller, Delvin J.	43,896
Minter, Delbert L.	59,709
Moffitt, Lorraine T.	34,347
Molnar, Gordon S.	35,451
Morgan, Gerald C.	49,790
Moskowy, Kelly J.	32,073
Mouly, John L.	42,686
Nagy, Edward A.	45,204
Nash, Gordon J.	49,512
Neis, Douglas	34,884
Nixon, Daryl	52,212
Nizinkevich, William J.	37,932
O'Hare, Wally Edward	48,120
Ochitwa, Zane	44,544
Oranchuk, Victor J.	45,513
Osadchuk, Robert E.	43,605
Ostlie, Gerald A.	43,926
Pacholka, William, J. P.	38,081
Pattison, B. Earl	46,993
Pearson, Philip M. L.	80,496
Petersen, Hon. Sherwin H.	36,610
Peterson, Kenneth M.	50,556
Peterson, Wendell Roy	46,017
Petrovitch, Arthur Neil	70,944
Pichurski, John W.	66,967
Pillipow, Steve	68,730
Pinder, Paul S.	29,274
Plewis, Gregory L.	45,373
Popoff, Albert J.	72,792
Porter, James	49,678
Power, Thomas	41,241
Powley, Douglas C.	48,120
Proudfoot, Robert J.	48,120
Qayyum, Abdul	59,709
Rachar, Paul R.	47,955
Raeburn, R. Leigh	49,601
Reid, Blair A.	21,284
Reles, Viola	31,506
Rennick, Bill	5,640
Retzlaff, Harold	44,544
Richards, Rodney J.	37,797
Richardson, Neil W.	59,709
Rowbotham, Roberta G.	23,490
Ryczak, Michael	48,582
Safronetz, Larry C.	38,634
Sand, Doris	5,580
Santha, Raymond	45,496
Sayers, Donald Brian	33,232
Schalme, Cheryl D.	10,005
Schmidt, Randy D.	56,106
Schmidt, Terry D.	35,451
Seghers, Hector Allan	37,886
Seray, Ivan	7,980
Singh, Budram	41,241
Skilnick, Frank G.	59,709
Skulmoski, Stanley	44,544
Smith, Edwin David	36,561
Springinatic, Marie A.	30,257
Stamatinos, George	63,420
Stearns, David K.	62,213
Stephen, Donald A.	48,021
Stewart, David K.	57,705
Stobbs, Ted J.	53,738
Stocki, Robert	29,874
Sutherland, John R.	101,962
Taylor, Edward J.	48,021
Thunstrom, Calvin E.	44,792
Tomporowski, George	46,447
Turcotte, Orlin Edward	49,419
Vickers, Lorne E.	44,544
Volk, Myrna L.	43,131
Warrener, Stuart Sidney	38,292
Watland, Brian M. L.	37,857
Weafer, Barry B.	64,998
Weber, Daniel D.	37,329
White, Stella B.	48,161
Whiteman, Ronald L.	44,544
Widger, Gordon E.	48,021
Widger, Robert Allan	66,956

Personal Services — *(Concluded)*

Wiegers, Mark		18,367
Wilcox, Don J.		6,900
Wilkie, Brian C.		61,781
Williams, Daryl C.		56,106
Woodcock, Norman O.		68,355
Woods, Mike F.		50,844
Woytowich, John		48,066
Wuschke, Howard J.		61,165
Wyatt, Jon J.		59,709
Yarotsky, Morley		48,120
Yates, Edwin E.		44,544
Yea, Howard		56,106
Young, Robert J.		44,544
Zbeetnoff, Joseph		59,709
Zech, Helmut		41,985
Zimmer, Donna		5,700
Zordel, Herbert H.		51,960
Zutautas, Bruno L.		52,905

Highways Revolving Fund

Antunes, Fernando	$	35,199
Belliveau, W. Howard		51,855
Criddle, Ronald A.		43,770
Didkowski, Curtis M.		36,447
Finkeldey, Erich H.		64,224
Heal, Peter R.		35,232
Hillacre, Kenneth L.		40,521
Holbrow, Joyce D.		23,679
Kelly, Douglas R.		5,766
Labatte, Dale G.		38,247
Lalonde, Darcy		29,871
Lipp, Joseph		44,650
Lubyk, Gerald P.		50,184
Luchka, Joseph W.		36,914
McNaughton, Wayne		44,544
Mehler, Ronald L.		44,742
Palaschuk, John		64,914
Pinder, Paul S.		5,988
Renaud, Denis Robert		39,954
Scott, John		50,274
Shier, Wallace C.		44,775
Silzer, David J.		58,503
Sochaski, Roman		47,031
Spearing, Dale E.		48,045
Stout, Peter		45,197
Turchyn, Victor		34,884
Wheler, Elliot C.		44,166

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

A Frame Contracting Ltd.	$	64,799
Ace Asphalt and Maintenance Ltd.		774,744
Acklands Ltd.		36,544
ADI Limited		41,356
Advanced Driving Systems Inc.		26,235
Aikins, MacAuley and Thorvaldson		77,894
Alex Gory Excavating and Trenching		33,985
Allied Lumberland Ltd.		24,880
Ambertec Ltd.		1,926,989
Anderson Rental and Paving Ltd.		185,033
Armtec Inc.		43,571
ASL Paving Ltd.		696,644
B and D Landscaping		48,980
Barzeele and Burkosky Ltd.		48,788
Baschuk Construction Ltd.		813,175
Beauval Sand and Gravel		40,281
Bell Technical Services		53,303
Berlin, Carl		28,105
Big Rock Trucking Ltd.		20,326
Bleackley Construction Ltd.		228,087
Boundary Equipment Co. Ltd.		75,942
Boyd Construction Ltd.		180,540
Brandt Industries Ltd.		161,549
Brian's Contracting Ltd.		38,454
Brown, George		22,471
Buddwil Enterprises Ltd.		372,080
C. D. Botkin Construction Ltd.		507,867
C. D. Botkin Construction Ltd./W. F. Botkin Construction Ltd.		274,633
Canadian Corps of Commissionaires		58,218
Canadian Metal and Supply Co. Ltd.		22,101
Canadian National Railways		547,469
Canadian Pacific Ltd.		396,448
Canadian Salt Co. Ltd.		560,485
Central Asphalt and Paving Inc.		219,831
Chartier, Edward		38,621
Chartier, Lorrie		23,945
Chemtec Chemicals Ltd.		22,144
Chinook Earthmoving Ltd.		27,817
Clayton, Sparks and Association Ltd.		56,117
Clifton Associates Ltd.		37,260
Clunie Consulting Engineers		51,423
Coleville Construction		41,731
Corneil, Murray		78,715
Crushrite Concrete Ltd.		200,138
Cypress Paving (1976) Ltd.		73,029
D and H Excavating		24,488
Dale Parizeau Inc.		26,440
Daschuk Enterpriser		115,627
Davidson, Bruce		23,459
DDR Technologies		30,870
Deloitte and Touche		68,290
Delta Rock and Sand Ltd.		25,441
Department of Parks and Renewable Resources		29,720
Dome Media Buying Services Ltd.		224,185
Dyck, Jake		28,895
Edmar Services Inc.		37,402
Ens, Julian		55,228
Esso Petroleum Canada		152,229
Ewen, Alex		23,910
Federated Co-operatives Ltd.		38,460
Fedorowich Construction Co. Ltd.		60,448
Fester, Glen		23,831
Focal Point Computers		83,297
Fort Garry Industries Ltd.		23,359
G and C Asphalt Services Ltd.		24,982
G. W. Construction Ltd.		157,899
Garex Consultants International Inc.		67,275
Gene Rusk Trucking		204,950
General Chemical Canada Ltd.		152,285
General Graphic Services Ltd.		20,625
General Recorders Wascana		24,666
Generation 5 Technology		88,492
Glenco Building Products Ltd.		39,131
Gory's Excavating and Trenching		40,378
Greschner Construction Ltd.		28,048
Guide Line Pavement Marking Services		22,600
Hanson's Trucking		22,151
Harcros Chemicals Canada Inc.		20,136
Heidinger's Construction Ltd.		354,956

Other Payments — *(Continued)*

Herb's Landscaping and Gravel	72,542
Highways Revolving Fund	25,310,336
Hunter Enterprises	29,915
Husky Oil Ltd.	47,287
Husky Oil Marketing Co.	943,600
International Paints (Canada) Ltd.	27,559
International Road Dynamics Inc.	66,295
Jakubowski, Joe	58,695
Kam-Crete Ltd.	139,746
Kay's Construction (1972) Ltd.	28,038
Keith Edmunds Enterprises Ltd.	33,707
Kelly Lafrentz Trucking Ltd.	23,416
Koch Materials Company	1,354,003
Kozloski, Blaine	22,027
KPMG Peat Marwick Thorne	42,000
L and D Klath	41,394
L and R Asphalt Ltd.	367,575
LaPlante, Larry	183,577
Larson, Wayne	39,638
Leason, Carl	59,279
Leason, Gerald	33,740
Leason, Lorne	77,262
Lehoux, Frank	21,023
Len Zinovich Trucking	34,837
Len's Oilfield Enterprises Ltd.	31,705
Len's Trucking Ltd.	57,105
Lonesome Prairie Sand and Gravel Ltd.	734,863
Magnum House	22,650
Management Systems Ltd.	24,371
Mandtler, Gerald	39,051
Manitoba Minister of Finance — Culture, Heritage and Recreation	74,017
Mason's Duplicating Services Ltd.	35,734
McGill's Inc. Professional Dust Control	860,387
Midland Vegetation Control Inc.	33,568
Midwest Litho Inc.	91,962
Minister of Finance	41,641
Mobile Paving Ltd.	49,527
Moose Jaw Asphalt Ltd.	1,105,952
Neilson Trucking Ltd.	185,177
Nelson, Douglas L.	44,726
Nicholson, Clinton	23,349
Njaa, Don	26,506
Northern Dene Airways Ltd.	41,556
Northern Paint Canada Inc.	39,770
Nu Salt Corporation	698,492
Osler, Hoskin and Harcourt	42,410
Pachai's Transport (1980) Ltd.	37,322
Palliser Aggregates Ltd.	559,638
Paul Morsky Ltd.	37,811
Paulsen and Son Excavating Ltd.	25,658
Peterka, Orville M.	31,317
Petro-Canada	27,991
Piche, Bill	25,494
Points North Freight Forwarding Inc.	46,067
Potzus Construction Ltd.	619,916
Pounder Emulsions	4,695,732
Prairie Industrial Chemicals Inc.	46,040
Prairie Road Management Ltd.	107,966
Prairie Steam Ltd.	38,039
Prairie Steel Products Ltd.	39,622
Prince Albert Foundry Ltd.	39,289
Printco Graphics Inc.	38,423
Probert, James R.	65,540
Prosser, Garry	28,050
R and H Backhoe Services Ltd.	49,547
Ramsay Construction Ltd.	91,373
Receiver General for Canada — Communications Canada	40,443
Revelstoke Redi-Mix Ltd.	38,000
Rivtow Equipment Ltd.	20,421
Roads and Transportation Association of Canada	54,926
Roger's Contracting	47,061
Royal Paving Ltd.	101,870
Sal Engineering Ltd.	47,315
Saskatchewan Abilities Council	29,920
Saskatchewan Housing Corporation	210,822
Saskatchewan Institute of Applied Science and Technology	20,435
Saskatchewan Power Corporation	722,953
Saskatchewan Property Management Corporation	7,703,857
Saskatchewan Public Service Commission	56,359
Saskatchewan Research Council	84,658
Saskatoon Asphalt Paving Ltd.	304,874
Saskatoon, City of	22,770
Saskcon Repair Services Ltd.	250,603
SaskTel	2,168,208
Saugeen Road Spraying Co. Ltd.	655,386
Selander Enterprises Ltd.	236,245
Serbu Sand and Gravel Ltd.	37,454
Shell Canada Limited	30,959
Sifto Canada Inc.	874,261
Signal Industries Ltd.	170,598
Smail Communications	96,262
Smeaton Forest Products Inc.	31,098
Smith's Transport Ltd.	23,028
South Construction Co. Ltd.	69,920
South Saskatchewan Turf Inc.	43,538
Southam Paragon Graphics	29,585
Southern Rails Co-operative Ltd.	53,251
Spiritwood Excavating	43,444
St. John Ambulance Saskatchewan Council	20,120
Stanley Associates Engineering Ltd.	38,058
Stewart, Don and Stewart, Bill	34,351
Stratton, Calvin	47,394
Success Office Systems	36,969
Supreme Office Products Ltd.	28,411
Transportation Association of Canada	37,370
Travacon Research Ltd.	36,923
Triod Supply Ltd.	39,078
TSI Reprographics	20,497
Tupper's Construction Ltd.	55,443
Turner, Dale	24,581
University of Michigan	40,102
University of Regina	21,233
University of Saskatchewan	45,537
Van Waters and Rogers Ltd.	262,689
Venture Construction Inc.	780,885
Vestitor Management Ltd.	32,093
Vidal, Walter	24,783
W. F. Botkin Construction Ltd.	791,031
Wallace Construction Specialties Ltd.	23,341
WBM Office Systems (Regina) Ltd.	240,459
West-Can Management Ltd.	63,207
Westbridge Computer Corporation	295,300
Weyerhauser Canada Ltd.	998,434
Wheatland Business Forms	20,042
Whitford Construction Ltd.	64,978
Williams, Bud	26,605
Xerox Canada Ltd.	42,145
Zee Bar Lot Maintenance	28,508
Zippy on Hamilton	25,749

Highways Revolving Fund

Acklands Ltd.	$	179,315
Acme Signs (Alberta) Inc.		120,325
Aim Supply Ltd.		24,528
Apollo Machine and Products Ltd.		32,145

Other Payments — *(Concluded)*

Armco Holdings Co. Ltd.	22,401
Auto Electric Service Ltd.	34,030
Battlefords Bearing and Farm Supply Ltd.	36,810
Bearing and Transmission (Regina) Ltd.	21,100
Bearing and Transmision (P.A.) Ltd.	27,690
Bearing and Transmission Ltd.	35,478
Bell Technical Services	31,705
Bill Douglas Manufacturing Ltd.	117,025
Blackwood Hodge Equipment Ltd.	47,675
Bolt Supply House Ltd.	25,425
Boundary Equipment Co. Ltd.	141,611
Brake and Drive Systems Ltd.	70,317
Brian's Contracting Ltd.	46,490
Bucyrus Blades of Canada Ltd.	52,312
Canasphere Industries Ltd.	632,676
Canox	32,431
Case Power and Equipment	304,707
Century Sales and Service Ltd.	50,743
CMS Metal Products Ltd.	83,237
Commercial Industrial Manufacturing Ltd.	89,366
Crown Paper	32,571
Cummins Mid-Canada Ltd.	41,732
Danco Equipment Ltd.	134,488
Del Equipment Ltd.	49,385
Delta Rock and Sand Ltd.	1,383,737
Dominion Bridge — Saskatchewan	48,868
Esso Petroleum Canada	172,987
Farmtronics Ltd.	26,052
Federated Co-operatives Ltd.	3,488,861
Fer-Marc Equipment Ltd.	317,570
Fort Garry Industries Ltd.	193,542
Fort Ignition Ltd.	304,067
Fyfe Parts	29,819
G. J. Bell International Trucks Ltd.	26,408
General Chemical Canada Ltd.	34,639
General Tire Canada Inc.	48,180
Golden West Trailer and Equipment Ltd.	29,613
Goodyear Canada Inc.	140,804
Great West Auto Electric Ltd.	28,417
Guardian Traffic Services Ltd.	28,457
Hackl's Engine Works Ltd.	70,209
Husky Oil Marketing Co.	30,984
Hypower Systems Inc.	269,977
Ibis Products Ltd.	1,403,497
ICG Propane Inc.	21,750
Indequip/CP Rubber	39,050
International Paints (Canada) Ltd.	1,571,454
James Tire Centres Ltd.	217,233
Komdresco Canada Inc.	455,451
Kramer Ltd.	115,126
Letco Ltd.	295,121
Long Tractor Inc.	24,166
Loomis Courier Service Ltd.	48,150
Lucas Fluid Power	25,923
McGill's Inc. Professional Dust Control	83,844
Mecho Supply Ltd.	34,920
Michelin	74,628
Midwest Detroit Diesel Allison Ltd.	106,595
Midwest Hydraulics Inc.	22,083
Midwest Welding and Industrial Supplies Ltd.	22,001
Minister of Finance	21,601
Minister of Finance — Department of Highways	416,053
Mobile Paving Ltd.	28,512
Moose Jaw Asphalt Ltd.	21,822
Moose Mountain Construction Co. Ltd.	169,200
Muirhead Manufacturing Ltd.	71,147
Naicam Credit Union Ltd.	22,859
Nemco Resources Ltd.	32,924
Norman's Tire Centre	59,429
Northern Paint Canada Inc.	30,683
Northland Trucks (1978) Ltd.	51,925
Norwest Engine Rebuilders Inc.	24,253
Oliver Industrial Supply Ltd.	42,912
P. A. Radiator Shop	24,543
Percival Mercury Sales Ltd.	163,689
Petro-Canada	385,595
Price Daxion	38,081
Prince Albert Foundry Ltd.	268,028
Ramsay Construction Ltd.	42,650
Receiver General for Canada — National Revenue	31,728
Redhead Equipment Ltd.	913,668
Reed Ford Tractor Sales Ltd.	195,079
Rivtow Equipment Ltd.	28,475
Rucker Fluid Power Inc.	60,184
Russelsteel	31,553
S and M Trucks and Equipment Ltd.	51,177
Safety Supply Canada Ltd.	38,528
Saskatchewan Property Management Corporation	496,214
Saskatoon Diesel Services Ltd.	32,005
SaskAuto	908,676
Sasken Tire Suppliers	88,347
SaskTel	165,473
Security Building Supplies Ltd.	41,633
Sifto Canada Inc.	43,833
Signal Industries Ltd.	431,254
Southam Paragon Graphics	38,198
Speedy Auto Glass	24,288
Spring Service Ltd.	26,329
Standard Motor Supply Ltd.	39,275
Superior Propane Inc.	22,538
Thorpe Brothers Ltd.	21,101
Triod Supply Ltd.	56,995
Turbo Resources Ltd.	60,986
Valley Blades Limited	140,973
WBM Office Systems (Regina) Ltd.	42,239
Westbridge Computer Corporation	270,922
Westcan International Trucks Ltd.	299,309
Western Battery	30,389
Western Truck Centre Ltd.	1,499,639
Wilkinson	51,489
Wilmac Equipment	357,241
York Auto Supply (Yorkton) 1976 Ltd.	35,022
Zelensky Bros.	87,206

Highways and Transportation (Capital Expenditure)

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
5 Rural Surface Transportation* ...	$ 5,265	$	$ 23,754	$	$ 2,182	$ 11,503	$	$ 48,260	$	$ 90,964
6 Urban Surface Transportation* ..	....	....	6	....	....	6,473	....	40	....	6,519
7 Air Transportation*	43	....	58	....	25	139	....	600	....	865
8 Highway Rehabilitation Program*	240	....	2,966	....	118	199	....	4,754	....	8,277
Total	**$ 5,548**	**$ ....**	**$ 26,784**	**$ ....**	**$ 2,325**	**$ 18,314**	**$ ....**	**$ 53,654**	**$ ....**	**$ 106,625**

*For detail of expenditure by Highway see page 124

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Ace Asphalt and Maintenance Ltd.	$ 163,102
Ace Electric Ltd.	22,734
Akzo Chemicals Ltd.	622,569
Al-Lin Consultants Ltd.	67,717
Alchem Inc.	115,141
Ambertec Ltd.	530,213
Anderson Rental and Paving Ltd.	6,943,530
Armco Holdings Co. Ltd.	37,877
Armtec Inc.	352,616
ASL Paving Ltd.	3,453,606
Associated Engineering (Sask.) Ltd.	520,688
Atlantic Industries (Canada) Ltd.	30,334
Avco Engineering Ltd.	226,365
B. A. Construction Ltd.	66,162
Baschuk Construction Ltd.	276,250
Bear, Louis	28,889
Beatty and McMurdo Contractors Ltd.	169,391
Beatty, Larry Moses	20,774
Beaudry, Bruno	332,465
Beechy Bus Lines Ltd.	33,076
Bengough Bus Lines Co-operative Ltd.	37,787
Bleackley Construction Ltd.	227,691
Bliss, W. Chlorus Jr.	25,613
Bowerman, Leonard	63,165
Brandt Industries Ltd.	23,900
Brent Construction Ltd.	1,917,247
Bridal Construction Ltd.	149,099
Brodsky Earthmoving Inc.	787,110
Buchanan Ranch	21,745
Buddwil Enterprises Ltd.	756,894
Burkay Properties Ltd.	71,032
C. D. Botkin Construction Ltd.	123,369
C. D. Botkin Construction Ltd./W. F. Botkin Construction Ltd.	57,987
Campbell West (1991) Ltd.	97,219
Can Traffic Services Ltd.	24,612
Canadian National Railways	247,806
Canadian Pacific Ltd.	155,423
Canora, Town of	86,993
Cansel Survey Equipment Ltd.	21,524
Capital Coach Lines Inc.	24,339
Carlton-Green Lake Trail Bus Lines	21,933
Cheze, Maurice	39,337
Clifton Associates Ltd.	395,693
Clunie Consulting Engineers	317,520
Cochrane Lavalin Inc.	298,692
Commonwealth Seager Group	199,379
Con-Force Structures Ltd.	260,625
Crushrite Concrete Ltd.	150,316
Cumberland House, Northern Village of	68,004
Dallas Contracting Ltd.	540,201
Dave's Transport Ltd.	22,899
Davis Foundation Spray Ltd.	22,620
Dean Litke Engineering Ltd.	136,043
Deans, Alfred Henry	30,000
Delcan Western Ltd.	780,578
Deloitte and Touche	33,420
Dome Media Buying Services Ltd.	150,521
Dominion Bridge — Saskatchewan	75,897
Dyck, Gordon	20,000
Elko Electric Ltd.	220,201
Ens, Julian	37,749
Esso Petroleum Canada	2,008,495
Estevan, City of	96,049
Far Lines Ltd.	23,021
Federated Co-operatives Ltd.	27,413
Fedorowich Construction Co. Ltd.	130,776
Feldspar Excavating Redi-Mix	46,319
Flynn Roofing Ltd.	25,043
Fort San, Resort Village of	87,320
G. W. Construction Ltd.	2,623,545
GDS and Associates Systems Ltd.	50,081
General Sandblasting and Painting Ltd.	41,208
Generation 5 Technology	85,609
George Sterner Trucking Ltd.	26,765
Glaslyn, Village of	39,038
Gogal Holdings	29,783
Golder Associates Ltd.	47,676
Ground Engineering Ltd.	104,826
Guardian Traffic Services Ltd.	34,289
Hanna, Betty Agnes Anne and Hanna, John Albert	28,000
Hardy BBT Ltd.	77,997
Heidinger's Construction Ltd.	329,552
Highline Electric (76) Ltd.	48,265
Highways Revolving Fund	4,476,231
Humboldt, Town of	23,168
Husky Oil Ltd.	230,617
Husky Oil Marketing Co.	3,698,563
Hydropipe Systems Ltd.	77,656
Hylar Metal Products	44,092
International Paints (Canada) Ltd.	43,474
International Road Dynamics Inc.	81,456
Interprovincial Pipeline Co.	20,448
James Cox and Sons Inc.	91,698
Katepwa Beach, Resort Village of	28,065
Kay's Construction (1972) Ltd.	5,004,259
Keith Project Management Inc.	86,543
Kirsch Construction Ltd.	1,816,082
Koch Materials Company	547,547
L and R Asphalt Ltd.	1,659,064
Lanigan, Town of	43,500
Law, Gerald	56,504
Lonesome Prairie Sand and Gravel Ltd.	190,358
Manners, Arthur Robert	23,000
McGill's Inc. Professional Dust Control	131,835
McIntosh Redi-Mix Ltd.	24,208
Meadow Lake, Town of	54,488
Mercury Earth Coring Ltd.	37,127
Minister of Finance	25,483
Mistik Management Ltd.	861,050
Mobile Paving Ltd.	234,812
Moose Jaw Asphalt Ltd.	5,467,916
Moose Jaw, City of	525,884
Moose Mountain Construction Co. Ltd.	42,682
Morsky Construction Ltd.	2,315,560
N. D. Lea and Associates Ltd.	40,000
Neilson Trucking Ltd.	58,076
Nemanishen Contracting Ltd.	374,171
Norsask Forest Products Inc.	931,352
North Battleford, City of	95,769
Northern Explosives Ltd.	60,467
P. Machibroda Engineering Ltd.	96,327
Palliser Aggregates Ltd.	199,975
Paradise Hill Bus Line Co-operative Ltd.	24,007
Paul Morsky Ltd.	2,095,197
Paulson Construction	25,949
Pelican Narrows Taxi	34,405
Pelling Electric Ltd.	53,962
Potash Services Construction Ltd.	22,487
Potzus Construction Ltd.	2,389,721
Pounder Emulsions	2,187,918
Prairie Steel Products Ltd.	36,369
Preeceville, Town of	161,812
Prince Albert, City of	696,557
Provincial Treasurer of Alberta	775,936
R and H Backhoe Services Ltd.	31,035

Other Payments — *(Concluded)*

R. J. Genereux and Associates Ltd.	419,012
Rural Municipality of Eldon No. 471	137,502
Rural Municipality of Weyburn No. 67	63,696
Radville-Ceylon Bus Line Co-op	20,905
Ramsay Construction Ltd.	3,040,918
Regina, City of	1,323,067
Reid Crowther and Partners Ltd.	210,688
Ring, Douglas Brian	22,400
Roads and Transportation Association of Canada	119,000
Rowsom, Gerald Brian	20,500
Ruszkowski, Construction Co. Ltd.	52,203
Ruzicka, Rodney	80,000
S. Wilson Construction Ltd.	49,948
S.H.E.L. Bus Lines Ltd.	38,510
Saskatchewan Abilities Council	33,222
Saskatchewan Energy Corporation	20,713
Saskatchewan Institute of Applied Science and Technology	337,188
Saskatchewan Power Corporation	524,952
Saskatchewan Property Management Corporation	710,097
Saskatoon, City of	2,207,050
Saskcon Repair Services Ltd.	194,734
SaskTel	355,667
Saugeen Road Spraying Co. Ltd.	170,417
Saulteaux Band	63,000
Selander Enterprises Ltd.	118,131
Selander's Construction	79,878
Senstek Ltd.	23,678
Signal Industries Ltd.	150,112
Smith's Transport Ltd.	25,510
South Construction Co. Ltd.	49,400
South Eastern Maintenance Services	239,455
Spir-L-Ok Industries Canada Ltd.	238,109
Squaw Creek Aggregate Ltd.	130,000
Stanley Associates Engineering Ltd.	189,057
Steelcor Culvert Ltd.	42,661
Stefaniuk, Victor Frank	20,344
Swift Current, City of	91,927
Taylor's Trenching	25,708
Tisdale, Town of	24,871
Tony's Bobcat Service	28,167
Torchinsky Engineering Ltd.	298,455
Tramping Lake Bus Lines Co-operative	21,874
Transgas Ltd.	50,899
TSI Reprographics	24,554
Turnbull's Town and Country Excavating Ltd.	21,480
UMA Engineering Ltd.	404,970
Vector Enterprises Ltd.	984,690
Venture Construction Inc.	661,400
Villeneuve, Alphonse	27,330
W. F. Botkin Construction Ltd.	5,559,603
Wallace Construction Specialties Ltd.	20,546
Wappel Construction Co. Ltd.	1,926,184
Warman, Town of	697,202
Warner Construction Co. Ltd.	3,329,086
Wercholoz Canada Inc.	26,466
Westbridge Computer Corporation	124,409
Western Trailways Motor Coach Lines Ltd.	45,797
Weyburn, City of	79,087
Weyerhaeuser Canada Ltd.	1,707,331
White Bear Construction Ltd.	224,594
Yorkton, City of	135,031

Department of Highways and Transportation — Maintenance and Capital Expenditures

Maintenance and Capital Expenditures by Highway

Maintenance and capital expenditures are reported by highway number for highways where the expenditure for either maintenance or capital exceeded $250,000.

The total expenditure shown for each highway includes expenditures on adjacent roadway facilities:
Community and Industrial Access Roads
Recreational and Tourist Facilities

Payments are for: Maintenance of Highways and Transportation Facilities (Vote 016, Subvote 8) and Rural Surface Transportation (Vote 17, Subvote 5)

	Vote 016 Subvote 8	Vote 017 Subvote 5		
Highway No.	**Maintenance**	**Rehabilitation**	**Construction**	**Total Subvote 5**
Highway 1	$ 3,058,532	$ 3,295,880	$ 2,231,883	$ 5,527,763
Highway 2	2,096,273	64,795	275,012	339,807
Highway 3	1,669,892	3,999,505	2,142,093	6,141,598
Highway 4	1,896,789	2,756,858	522,322	3,279,180
Highway 5	843,179	1,252,652	52,250	1,304,902
Highway 6	1,216,620	1,308,551	211,603	1,520,154
Highway 7	620,587	32,488	39,691	72,179
Highway 8	1,441,228	....	2,269,049	2,269,049
Highway 9	2,019,833	2,314,397	2,191,074	4,505,471
Highway 10	617,831	....	50,030	50,030
Highway 11	1,521,869	394,588	5,813,289	6,207,877
Highway 12	486,256	1,881,891	135,217	2,017,108
Highway 13	1,782,848	907,119	1,560,424	2,467,543
Highway 14	702,148	208,327	32,109	240,436
Highway 15	1,243,972	1,370,896	1,168,984	2,539,880
Highway 16	2,004,176	4,607,412	5,206,632	9,814,044
Highway 17	507,373	15,832	829,227	845,059
Highway 18	1,861,000	10,931	11,106	22,037
Highway 19	611,386	32,210	368,376	400,586
Highway 20	832,493	336,383	72,791	409,174
Highway 21	1,678,668	240,060	3,006,314	3,246,374
Highway 22	498,493	....	123,633	123,633
Highway 23	566,967	8,812	44,774	53,586
Highway 26	839,474	87,057	86,897	173,954
Highway 27	263,989	....	....	....
Highway 31	523,130	....	693,386	693,386
Highway 32	320,124	....	2,386	2,386
Highway 33	468,837	198,128	42,261	240,389
Highway 35	2,089,945	79,033	2,471,464	2,550,497
Highway 36	475,664	....	2,735	2,735
Highway 37	504,363	....	....	....
Highway 38	258,521	....	1,056	1,056
Highway 39	613,282	1,086,291	1,234,224	2,320,515
Highway 40	642,270	233,320	23,560	256,880
Highway 41	618,361	73,264	1,471,662	1,544,926
Highway 42	523,607	62,518	77,729	140,247
Highway 43	351,932	20,187	112	20,299
Highway 44	943,029	10,104	12,392	22,496
Highway 45	298,742	....	238	238
Highway 46	94,689	....	381,608	381,608
Highway 47	892,915	61,838	200,544	262,382
Highway 48	685,130	12,192	2,156,680	2,168,872
Highway 49	432,278	109,003	27,341	136,344
Highway 51	470,362	....	11,244	11,244
Highway 55	2,334,079	1,421,442	2,989,196	4,410,638
Highway 58	281,088	....	7,956	7,956
Highway 60	39,471	....	476,070	476,070
Highway 80	355,593	35,034	646	35,680
Highway 102	681,809	25,285	126,250	151,535
Highway 106	1,440,445	....	2,125,677	2,125,677
Highway 120	314,712	....	25,331	25,331
Highway 123	494,830	....	153,561	153,561
Highway 135	411,412	....	64,108	64,108
Highway 155	752,368	....	24,818	24,818
Highway 165	683,332	....	83,470	83,470
Highway 167	254,165	....	....	....

Maintenance and Capital Expenditures by Highway — *(Concluded)*

	Vote 016 Subvote 8	Vote 017 Subvote 5		
Highway No.	**Maintenance**	**Rehabilitation**	**Construction**	**Total Subvote 5**
Highway 219	350,323	....	22,284	22,284
Highway 229	62,086	....	267,970	267,970
Highway 302	303,779	....	1,265,906	1,265,906
Highway 303	252,630	....	419,801	419,801
Highway 304	136,342	......	2,163,389	2,163,389
Highway 310	694,688	....	22,072	22,072
Highway 312	243,544	....	1,826,744	1,826,744
Highway 317	105,587	51,919	288,238	340,157
Highway 334	530,861	32,652	....	32,652
Highway 335	134,551	42,810	1,546,493	1,589.303
Highway 342	361,298	....	129,932	129,932
Highway 349	266,397	....	158,947	158,947
Highway 361	457,864	114,378	137,075	251,453
Highway 363	935,077	....	36,219	36,219
Highway 376	567,279	....	6,662	6,662
Highway 378	322,973	13,492	1.936	15,428
Highway 903	442,027	....	1,857,426	1,857,426
Highway 905	952,674	....	172,367	172,367
Highway 913	274,708	....	302,993	302,993
Highway 914	421,469	....	....	....
Highway 922	421,194	....	1,015,984	1,015,984
Highway 942	43,205	....	504,475	504,475
Highway 943	61,144	....	260,666	260,666
Highway 955	589,486	....	90,491	90,491
Highway 956	....	....	416,304	416,304
	$ 59,063,547	$ 28,809,534	$ 56,246,859	$ 85,056,393
Other Highways	9,455,716	75,948	1,625,935	1,701,883
Allocated Total	$ 68,519,263	$ 28,885,482	$ 57,872,794	$ 86,758,276

Expenditures not allocated to specified projects:	
Pavement Marking	$ 6,120,628
General Services	10,073,166
Urban Maintenance Assistance	76,322
Provincial Airports	1,343,423
Total Maintenance	**$ 86,132,802**

Expenditures not allocated to specific projects:	
Air Photo Services	$ 89,680
District Laboratory Services	509,214
General Services	3,606,600
Total Rehabilitation and Construction	**$90,963,770**

Urban Surface Transportation (Vote 17, Subvote 6)

This section is comprised of cost-shared urban assistance projects by agreement with municipalities.

Rural Municipalities shown in this list are the administrative authority for communities that do not have local governments to administer their affairs (eg. Hamlets).

Projects Performed or Administered by Municipality:

Buffalo Narrows	$ 17,681
Canora	86,994
Cumberland House	30,157
Estevan	90,999
Glaslyn	39,038
Hodgeville	6,000
Katepwa Beach	28,065
Lanigan	43,500
Lloydminster	14,502
Marshall	980
Meadow Lake	54,488
Moose Jaw	521,000
North Battleford	95,770
Preeceville	161,813
Prince Albert	676,558
Regina	1,321,267
Rocanville	67,030
Rose Valley	1,578
R.M. of North Qu'Appelle No. 187 — Pasqua Lake	87,321
R.M. of Ponass Lake No. 367	5,488

Urban Surface Transportation (Vote 17, Subvote 6) — *(Concluded)*

Saskatoon	2,207,000
Swift Current	84,676
Warman	697,202
Weyburn	53,853
Yorkton	126,131
Total Urban Surface Transportation	**$ 6,519,091**

Air Transportation (Vote 17, Subvote 7)

Provincial Airports:

Buffalo Narrows Airport	$ 2,990	
Ile-a-La-Crosse Airstrip	630,431	
La Loche Airstrip	4,245	
Sandy Bay Airstrip Access	99,357	$ 737,023

Municipal and Private Airports (Airport Assistance Program):

Each airport is identified by the proximity of its location to an urban community or the R.M. in which it is located.

Assiniboia	$ 5,200	
Biggar	2,200	
Cabri	2,919	
Carlyle	4,399	
Cudworth	2,200	
Davidson	750	
Eastend	3,561	
Eatonia	750	
Esterhazy	2,200	
Estevan	5,050	
Gravelbourg	2,200	
Humboldt	23,168	
Kamsack	2,200	
Kelvington	750	
Kerrobert	750	
Kindersley	3,700	
Kipling	2,200	
Kyle	3,415	
Leader	2,200	
Leoville	2,200	
Luseland	7,710	
Maple Creek	3,077	
Melfort	4,150	
Melville	2,200	
Moose Jaw	4,747	
Moosomin	750	
Nipawin	7,120	
Rosetown	2,200	
Shaunavon	3,700	
Tisdale	4,105	
Unity	2,305	
Wadena	750	
Wakaw	2,200	
Weyburn	3,700	
Wynyard	2,200	
R.M. of Eye Hill No. 382	750	
R.M. of Frontier No. 19	2,200	
R.M. of Snipe Lake No. 259	2,200	128,076
Total Air Transportation		**$ 865,099**

Highway Rehabilitation Program (Vote 17, Subvote 8)

Highway No. 2	$ 60,005
Highway No. 3	1,536,374
Highway No. 7	2,971,329
Highway No. 10	28,034
Highway No. 11	31,340
Highway No. 16	1,444,092
Highway No. 39	2,206,231
Total Highway Rehabilitation Program	**$ 8,277,405**

Human Resources, Labour and Employment

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
17 Administrative Services	$ 1,079	$	$ 201	$ 9	$ 28	$ 31	$ 3	$ 11	$	$ 1,362
2 Labour Relations	758	....	104	....	16	7	....	1	....	886
23 Employment Opportunities	387	....	78	39	13	5	....	22	....	544
14 Labour Relations Board	326	....	24	....	50	13	....	3	....	416
18 Labour Standards	800	....	70	4	54	10	....	....	....	938
8 Pension Benefits	91	....	11	1	2	1	....	2	....	108
10 Occupational Health	2,115	....	459	75	250	321	....	144	....	3,364
38 Disabilities Directorate	192	....	20	11	24	10	....	....	....	257
33 Payments to Saskatchewan Property Management Corporation	....	....	753	....	....	....	....	....	....	753
35 Saskatchewan Opportunities '90 Student Employment Program	....	....	....	....	....	....	2,108	....	....	2,108
1 Grants to municipalities under the transit assistance for the Disabled Program	....	....	....	....	....	....	622	....	....	622
3 Multiculturalism and Immigration Services	103	58	3	11	1	6	....	....	....	182
9 Members of the Executive Council (Statutory)	9	....	....	....	....	....	....	....	....	9
Total	**$ 5,860**	**$ 58**	**$ 1,723**	**$ 150**	**$ 438**	**$ 404**	**$ 2,733**	**$ 183**	**$ ....**	**$ 11,549**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Administrative Services (Subvote 17)

Payees under $5,000	**$ 3,000**

Saskatchewan Opportunities '90 Student Employment Program (Subvote 35)

Hardy BBT Ltd.	$ 5,000
Payees under $5,000	2,103,073
	$ 2,108,073

Grants to municipalities under the Transit Assistance for the Disabled Program (Subvote 1)

Moosomin, Town of	$ 10,000	Saskatoon, City of	183,901
North Battleford, City of	34,749	Swift Current, City of	6,934
Prince Albert, City of	38,641	Yorkton, City of	58,973
Regina, City of	286,869	Payees under $5,000	1,538
			$ 621,605

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Alderman, John R.	$ 79,191	Lyons, Clarence J.	2,945
Allan, Brian	62,847	McDonald, Bruce	13,485
Argue, David Stanley	82,476	McNabb, Lionel	60,177
Bakusko, Rhonda L.	28,344	Meier, Gerry	103,288
Bereziuk, Renata	16,692	Milne, Art	58,042
Bird, Marilyn A.	36,866	More, Patrick J.	64,635
Boyd, John F.	53,844	Morin, Myles Leslie	74,395
Brooman, Glen R.	40,506	Myers, Robert E. W.	49,884
Brown, Gary	17,509	Nigam, Urmila	23,739
Brown, L. Denis	74,388	Ogram, David George	49,701
Carroll, Donald James	90,984	Olenick, Faye Judith	29,777
Carroll, Natalia M.	69,066	Olson, Michelle D.	7,348
Cerny, Miroslav	62,847	Pawliw, Richard A.	55,947
Dahl, Pamela Marion	37,554	Rincker, June M.	4,256
Davis, Lynette M.	10,534	Roadhouse, Robert Trevor	82,476
Dean, Wendy P.	46,086	Rosen, Philip E.	66,505
Dermody, Brenda R.	34,647	Ross, Robert	45,435
Detz, Patrice O.	44,823	Ryan, Judith	50,423
Drope, Nancy J.	48,981	Sadleir, Nancy O.	49,113
Eiswerth, Sharon E.	8,207	Sawyer, Louise T. D.	52,287
Forsyth, John	10,695	Scattergood, George	66,072
Grainger, Michael	68,981	Schmunk, Herbert	3,901
Greene, Eric John	47,694	Schwab, Brian L.	46,913
Grob, Lucy	43,512	Scott, Laura	60,389
Hancock, Sharon E.	28,914	Shaw, Janice	34,488
Hartner, Michael D. Jr.	8,724	Sherwood, Susan Elaine	15,085
Hobbs, John Robert Borden	72,738	Sluggett, Les S.	55,624
Hornung, Richard I.	98,370	Suderman, Peter	57,798
James, Cindy M.	31,813	Taylor, Debbie N.	34,347
Kelada, Fayek	64,628	Tiefenbach, Wayne	57,703
Kennedy, Ann E.	11,547	Tingley, Lily O.	60,243
Kerr, Dawn	2,883	Tomlinson, Rowland J.	8,990
Klassen, Carol R.	4,010	Von Englehardt, Etienne F.	11,615
Klein, Hon. Jack C.	9,152	Wagner, Charlene G.	8,572
Kruzeniski, Ronald	87,667	Walls, Kathy	23,562
Krznar, Susan	36,452	Warken, Debbie L.	22,938
Leflar, Sandra J.	37,818	Warner, Karen J.	27,772
Little, Sharon Faith	38,695	Warriner, William E.	55,689
Luzny, Wade	20,139	Weber, Cheryl D.	7,423

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brown and Associates Advertising Inc.	$ 87,578
Canadian Institute for Radiation Safety	200,000
Dome Media Buying Services Ltd.	32,618
Metallurgical Consulting Services Ltd.	31,628
Printco Graphics Inc.	21,975
Saskatchewan Property Management Corporation	943,731
Saskatchewan Public Service Commission	30,438
SaskTel	257,893
Success Office Systems	25,469
WBM Office Systems (Regina) Ltd.	37,926
Westbridge Computer Corporation	74,851
Zippy on Hamilton	23,643

Indian and Metis Affairs Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Indian and Native Affairs	$ 1,230	$	$ 143	$ 8	$ 147	$ 124	$ 1	$ 10	$	$ 1,663
3 Payments to Saskatchewan Property Management Corporation	....	....	108	....	....	1	....	....	....	109
4 Grants under the Indian Economic Development Program	....	....	....	....	....	....	1,249	....	....	1,249
5 Grants under the Native Business Development Program	....	....	....	....	....	....	533	....	....	533
2 Grants to Indian and Native Organizations	....	....	....	....	....	....	183	....	....	183
6 Native Training Projects	....	....	....	....	....	592	41	....	....	633
Total	**$ 1,230**	**$ ....**	**$ 251**	**$ 8**	**$ 147**	**$ 717**	**$ 2,007**	**$ 10**	**$ ....**	**$ 4,370**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Indian and Native Affairs (Subvote 1)

Payees under $5,000	$ 600

Grants under the Indian Economic Development Program (Subvote 4)

Archer, Faye	$ 17,650
Batt'eford Treaty No. 6 Tribal Council	10,000
Bear, Everette	20,000
Beardy's and Okemasis Band	8,750
Bellegarde, J. Vincent	10,000
Billette, Gordon	10,000
Bird, Ernest	10,000
Bird, Roy	20,000
Canoe Lake Band	50,000
Cote, Patrick	20,000
Crowe, Barry	6,200
Eyaphaise, Margaret	5,200
Federation of Saskatchewan Indian Nations	190,000
Fineday, Mike and Thomas, Leonard	20,000
Gamble, Maxine	20,000
Gladue, Joe	15,000
Gladue, O'Neill	10,000
Goforth, Glen	5,000
Goodwill, Madelynn	10,000
Gopher, Clarence	15,000
Head, Cyril and Head, Selina	6,000
Henry, Lester	7,500
Isnana, Frank	7.500
Isnana, Mel and Isnana, Stella	20,000
John Smith Indian Band	50,000
Johnstone, Alvin	10,000
Keshane, Ernest and Keshane, Violet	10,000
Kinistin Band	42,000
Kinistin Ladies Recreation Club	20,000
Lacerte, Patricia A.	7,170
Lafond, Lester and Lafond Enterprises Ltd.	9,900
Maple, Robert	5,000
McNab, Ken	6,500
Moose Woods Band	15,000
Muskeg Lake Band	30,000
Nikaneet Band	15,000
O'Soup, Terry	5,000
Okanee, Ken and Okanee, Judy	7,000
One Arrow Band	20,000
Pasqua Reserve No. 79	25,000
Pelletier, Daniel L.	10,000
Pinay, Elgin W.	10,000
Poitras, Evelyn	10,000
Poundmaker Indian Band No. 114	25,000
Pratt, Joyce	5,825
Prince Albert Tribal Council	10,000
Red Pheasant Band	14,000
Rediron, Rene	10,000
Ross, Jack H.	10,000
Sakimay Indian Band No. 74	30,000
Sanderson, Eileen	13,500
Saskatchewan Treaty Indian Women's Council Inc.	5,029
Saskatchewan Indian Agriculture Program Inc.	10,000
Saskatoon District Tribal Council	9,500
Saulteaux Band	62,200
Spyglass, Jenny	35,000
Standing Buffalo Dakota Band No. 78	35,000
Starr, Paul	10 000
Stevenson, Norman	10,000
Stonechild, John	5,000
Tawpisim, Wallace	5,000
Tipewan, Laura	12,500
Waterhen Lake Band a/c Joseph Ernest	50,000
Whitebear Band	25,000
Whitstone, Bruce and Whitstone, Vivian	8,000
Whitstone, Tommy	10,000
Yorkton Tribal Administration Inc.	10,000
Payees under $5,000	7,000
	$ 1,248,924

Grants under the Native Business Development Program (Subvote 5)

Abbott, Muriel	$ 10,000
Anderson, Sandra	5,000
Anderson, Yvonne	6,000
Aubichon, Ernest	5,000
Birns, Mable Anne	8,000
Britton, Harvey	10,000
Chartier, Patrick	8,000
Chesley, Diane	10,000
Derzaph, Patsy	10,000
Desjarlais, George	5,000
Desjarlais, Tom	5,000
Desjarlais, Wilbert	5,000
Dillen, Ken	10,000
Dumont, Dave	5,000
Durocher, Rene	6,000
Elliot, Phil	10,000
Falcon, Dennis	10,000
Farkas, Eileen	10,000
Flamont, Bruce	10,000
Fulton, Mary	5,000
Green Lake Wood Enterprises Ltd.	10,000
Hansen, Kim A.	6,000
Harder, Roger	5,000
Hill, Wayne and Hill, Grace	10,000
Ile a La Crosse Development Corporation	10,000
Knittig, Dolores	10,000
Lafontaine, Doug	5,000
Laliberte, Rodney D.	10,000
Laplante, Gary	9,985
Larocque, Clifford	10,000
Martin, Mary	7,500
McKay, Sam	5,000
Metis Society of Saskatchewan Inc.	164,000
Parenteau, Melvin	5,000
Parenteau, Rodney	6,000
Parisian, James	30,000
Poitras, Jeffery	8,000
Ross, Don	8,500
Shanks, Noble	5,000
Sites, Michelle	6,000
Smith, Thelma	10,000
Sylvester, Ernest and Sylvester, Marge	10,000
Turcotte, Les	6,000
Vilbrunt, Richard	10,000
Payees under $5,000	12,900
	$ 532,885

Grant Payments — *(Concluded)*

Grants to Indian and Native Organizations (Subvote 2)

Aboriginal Women's Council of Saskatchewan	$	91,600
Saskatchewan Treaty Indian Women's Council Inc.		91,600
	$	**183,200**

Native Training Projects (Subvote 6)

Rezansoff, Lucille and Rezansoff, Philip	$	7,393
Payees under $5,000		33,457
	$	**40,850**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Aubichon, Maurice	$	27,710	Kennedy, Dennis	40,827
Benedict, Glen		53,863	Ketchemonia, Leonard	13,228
Bradshaw, Mary Doreen		47,328	Koback, Lorne L.	26,350
Buchanan, Collette A.		38,028	Kovach, Dorothy Cheryl	24,577
Calder, William A.		77,910	Krug, Marion Kay	29,430
Cameron, Kenneth Gerald		49,512	Lampard, Marion Lorraine	49,830
Coates, Sandra Lynn		36,240	Larocque, Eugene	53,034
Deranger, Donald H. F.		38,889	Noga, Arleene C.	19,425
Dinwoodie, Marian		53,520	Perran, Marine	63,420
Durocher, Jim		3,000	Poitras, George	28,500
Gelmich, Howard George		43,935	Pratt, William R.	16,038
Gopher, Rodney		9,600	Reid, John	66,866
Hegland, Melvin H.		2,700	Sexsmith, Karen M.	27,312
Joorisity, Michael T.		30,918	Welsh, Gerald J.	59,829

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Canadian Broadcasting Corporation	$	24,102	Royal Canadian Mounted Police	104,150
Eagle Point Resort		25,618	Saskatchewan Property Management Corporation	144,817
Northlands College		109,539	SaskTel	45,386
Reliance College of Business Ltd.		22,500		

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Justice

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative Services	$ 2,610	$	$ 2,710	$	$ 93	$ 561	$	$ 47	$	$ 6,021
2 Civil Law	1,296	....	111	....	13	485	....	1	....	1,906
4 Public Law and Policy	1,454	....	205	2	65	151	....	....	....	1,877
3 Court Services	8,368	....	1,564	1	466	1,201	....	57	....	11,657
28 Salaries of Chief Judge and Provincial Court Judges	4,319	....	....	....	....	....	....	....	....	4,319
12 Salaries of Surrogate Court Judges (Statutory)	127	....	....	....	....	....	....	....	....	127
6 Public Prosecutions	3,687	....	330	1	141	1,284	....	8	....	5,451
30 Policing Services	192	....	27	....	7	1	....	....	....	227
8 Registration of Land Titles	4,437	....	343	....	21	7	....	98	....	4,906
29 Personal Property Registry	512	....	131	....	....	....	....	1	....	644
14 Public Trustee	733	....	56	....	19	11	....	1	....	820
25 Administration of The Coroners Act	79	....	526	....	2	277	....	1	....	885
17 Saskatchewan Human Rights Commission	775	....	103	4	44	25	....	4	....	955
19 Saskatchewan Police Commission	238	....	18	2	21	399	....	....	....	678
33 Payments to municipalities for the administration of firearms acquisition certificates and firearms and ammunition business permits	....	....	2	....	....	91	....	....	....	93
35 Corrections Administration	1,087	....	83	....	52	63	....	....	....	1,285
36 Pine Grove Correctional Centre — Prince Albert	1,414	....	446	1	34	32	....	27	....	1,954
37 Provincial Correctional Centre — Prince Albert	7,031	....	2,089	2	183	84	....	24	....	9,413
38 Provincial Correctional Centre — Regina	8,055	....	2,071	2	114	157	....	75	....	10,474
39 Battlefords Community Correctional Centre — North Battleford	409	....	141	....	24	....	....	2	....	576
40 Provincial Correctional Centre — Saskatoon	6,590	....	1,894	2	92	130	....	13	....	8,721
41 Northern Corrections	1,223	....	405	....	166	61	....	7	....	1,862
42 Community Corrections	3,779	....	536	3	209	786	....	8	....	5,321
47 Public and Private Rights Board	41	39	5	....	4	3	....	....	....	92
46 Surface Rights Arbitration Board	126	....	21	....	25	....	....	....	....	172
48 Saskatchewan Farm Ownership Board	201	....	12	....	22	1	....	1	....	237
50 Provincial Mediation Board	1,209	....	117	....	24	50	....	1	....	1,401
53 Farm Land Security Board	305	....	70	1	47	1,331	....	14	....	1,768
11 Mediation Services	173	....	69	....	....	850	....	5	....	1,097

49 Saskatchewan Securities Commission	735	....	89	1	38	25	....	....	....	888
51 Payments to Saskatchewan Property Management Corporation	....	....	14,312	....	....	1	....	....	....	14,313
13 To provide for a net expenditure (recovery) of (from) the Queen's Printer Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(132)	(132)
15 To provide for a net expenditure (recovery) of (from) the Correctional Facilities Industries Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	318	318
7 To provide for policing services by the Royal Canadian Mounted Police	....	....	....	....	....	51,257	....	....	....	51,257
31 Grants to justice organizations and for justice related activities	....	....	....	....	....	....	48	....	....	48
18 Grant to the Law Reform Commission of Saskatchewan	....	....	....	....	....	....	110	....	....	110
32 Crimes Compensation Board payments	1	....	32	....	....	784	....	....	....	817
52 Members of the Executive Council (Statutory)	39	....	....	....	....	....	....	....	....	39
16 Licensing and Investigation	317	....	16	....	7	1	....	....	....	341
20 Film Classification	19	....	....	....	2	....	....	....	....	21
21 Corporations	200	....	29	....	....	....	....	....	....	229
24 Expenses of the Office of the Lieutenant Governor	20	....	12	....	6	4	....	....	....	42
54 Communications Policy	95	....	19	1	5	1	....	....	....	121
Total	**$ 61,896**	**$ 39**	**$ 28,594**	**$ 23**	**$ 1,946**	**$ 60,114**	**$ 158**	**$ 395**	**$ 186**	**$ 153,351**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to justice organizations and for justice related activities (Subvote 31)

Canadian Association of Chiefs of Police	$	5,000
Canadian Judicial Centre		15,200
Canadian Law Information Council		14,220
Law Society of Saskatchewan Libraries		5,000
Uniform Law Conference of Canada		6,000
Payees under $5,000		3,000
	$	**48,420**

Grant to the Law Reform Commission of Saskatchewan (Subvote 18)

Law Reform Commission of Saskatchewan	**$**	**110,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Acton, Kenneth W.	$	68,411
Agnew, Margaret Lynne		40,625
Aguilera, David		39,213
Allan, Robert Harvie		92,000
Allen, Robert		58,753
Amrud, Susan C.		35,621
Anderson, Joan L.		13,550
Anderson, Larry G.		80,529
Andrychuk, Kasmer A.		90,000
Angell, David		25,238
Archambault, J. R. O.		90,000
Armstrong, Grant H. M.		3,000
Arnold, James H.		43,749
Arnot, David M.		90,000
Ashdown, John H.		44,001
Augustine, Kerry		43,117
Bachelu, Armand J.		57,342
Baker, John		68,742
Barclay, Ronald L.		3,000
Barnett, David W.		44,544
Barrington-Foote, Brian		104,052
Bartlett, K. Scott		62,916
Batten, Mary J.		3,000
Bauer, Bruce J.		65,904
Bayda, E. D.		3,000
Baynton, G. W.		3,000
Beck, Dale K.		62,950
Bell, L. Keith		54,510
Bell, Ronald G.		90,000
Bellerose, Kenneth E.		90,000
Benning, James Albert		25,180
Berezowsky, Dennis R.		44,517
Bezo, Ronald A.		4,288
Bingaman, James W.		12,501
Black, Candace		10,624
Blain, Paul		14,434
Bobowski, Ernest		90,000
Bogdasavich, Darryl G.		89,301
Boyce, Howard J.		90,000
Boychuk, Linda E.		50,220
Bradshaw, James Michael		41,783
Brandt, Gary W.		75,576
Braun, Peter		48,930
Brewster, Edna M.		41,494
Brierley, Leta M.		70,893
Britton, Douglas J.		77,178
Brown, D. Murray		80,529
Brown, Darryl		38,043
Brown, Gary S.		48,120
Brown, Ian R.		73,911
Brownlee, Brent R.		40,134
Brownridge, R. L.		4,050
Brunskill, James R.		52,544
Burch, Frederick		48,120
Burgess, Isaac Murray		48,703
Byrne, Beverley E.		8,980
Callbeck, Donald W.		50,220
Cameron, S. J.		3,000
Cann, Dennis R.		70,893
Cardinal, Inez J.		18,644
Carey, B. Patrick		95,705
Carson, Douglas Donald		39,027
Carter, Mary Y.		3,000
Chadwick, Norman K.		8,510
Cherneskey, Mary		52,674
Cherneski, John H.		38,025
Chinn, Terrance		59,026
Chorneyko, Anys R.		90,000
Christie, Alice		12,264
Chutskoff, Ken J.		41,523
Chyzowski, Theresa Ann		24,428
Clark, George A.		58,837
Coates, Elena Rose Anne		35,742
Cole, Kerry L.		13,263
Connelly, Steven J. D.		80,529
Conrad, Jeff		8,706
Conroy, Robert N.		92,000
Cooper, Kay		29,166
Cugnet, Ken F.		3,000
Curle, J. H. Monte		13,296
Cwynar, Denise S.		17,702
Dahl, Leonard		45,000
Dament, Donald I.		50,176
Dammann, Wendy E.		48,120
Dansereau, Rene J.		37,689
Dauncey, Barry L.		42,813
De La Gorgendiere, Marcel		80,340
Dechant, Leslie		28,125
Dehm, Fred W.		77,178
Dernoga, Edward Michael		48,129
Deshaye, Lloyd Patrick		92,000
Desnomie, Diane		21,257
Dickson, Frank G.		3,000
Diehl, Eric C.		90,000
Dielschneider, Peter J.		3,000
Dinu, Darlene J.		28,035
Doell, Marjorie J.		29,130
Dohms, James		45,055

Personal Services — *(Continued)*

Dombowsky, Kenneth	62,790
Donovel, Wayne F.	51,714
Duke, Scott	18,299
Duncan, Pauline A.	3,400
Duxbury, Arthur H.	36,261
Dwyer, Albert J.	17,247
Dyck, Lorna D.	28,240
Edgington, Walter	28,695
Egilsson, Brenda M.	35,822
Ell, Leslie J.	51,795
England, Brenda	37,818
Enmark, Patti	43,180
Ens, Linda Agnes	9,712
Epp, Brian	16,084
Epp, Timothy Kurt	29,650
Erickson, Brian W.	46,563
Ewert, Elinor	11,931
Ewert, Louise A.	35,742
Fafard, Claude R.	92,000
Falkowsky, Nelson	8,706
Fenwick, Dennis E.	90,000
Ferguson, Darryl	18,913
Ferguson, Lionel L.	52,638
Ferguson, Terrance D.	52,514
Ferris, Thomas W.	92,000
Fiddler, Joyce D.	38,922
Fiedelleck, Carol A.	40,752
Field, John W.	77,178
Fielding, Gerald K.	90,000
Finley, Robert G.	90,000
Fischer, Patricia	19,227
Fitzmaurice, Michael	17,700
Flory, Philip J.	16,212
Flynn, Joseph J.	90,000
Forbes, G. M.	3,000
Ford, Terry W.	45,729
Foster, Donna Anne	43,215
Fremont, Roy C.	41,202
Fuchs, Elwood C.	48,120
Fulawka, Loretta	28,653
Gagne, Joseph S.	3,000
Geatros, Theodore L.	3,000
Gellvear, Janice M.	29,130
Gerein, Catherine	29,914
Gerein, W. Frank	3,000
Gerwing, Marjorie A.	3,000
Gilman, Donna M.	45,962
Goertzen, Arnold F.	53,894
Goldenberg, Irving	3,000
Goliath, Heinrich W.	90,000
Goliath, Wallace V.	90,000
Gosselin, Edward R.	90,000
Goudar, Ashok T.	43,698
Graham, William G.	55,425
Gray, Marilyn Louise	56,958
Grenkie, Edward J.	53,379
Grotsky, Isadore	3,000
Grottick, Karen	24,808
Guenther, Peter A.	68,580
Gunn, Ellen J.	89,301
Gunnlaugson, Dawn	22,386
Haczkewicz, Delores K.	36,261
Hagemeister, John W.	80,529
Hahn, Linda L.	23,957
Hall, Faye M.	40,080
Hall, James	59,940
Halliday, Leslie	60,288
Halvorson, K. R.	3,000
Halyk, Judy L.	25,036
Hamilton, Glen	70,372
Hansen, Sonja	70,188
Hanson, Beverly J.	38,208
Harris, Bette	11,950
Hartz, Darlene C.	26,547
Hawboldt, Ernest L.	46,387
Hebert, Gregory P.	48,120
Hedstrom, Carolyne Debbie	39,612
Heebner, Reginald W.	45,534
Heffernan, Avonda R.	42,599
Heisler, Gloria A.	36,261
Hendrickson, Brian A.	54,966
Henning, Bruce D.	90,000
Hendrickson, Carol I.	55,281
Henry, Wayne A.	47,916
Herauf, Maurice	53,266
Herman, Glen J.	57,342
Hewitt, Ronald W.	14,866
Hilderman, William J.	71,553
Hillman-Weir, Katherine E.	28,648
Hingston, Marion	27,042
Hinz, Dianne C.	39,513
Hinz, Terrence R.	77,178
Hischebett, Richard G.	41,757
Hodges, Aurlie	26,221
Holman, Dorothy P.	37,278
Holtby, Bonnie Lynn	2,613
Holtzman, Garnet	83,967
Hookenson, Barbara D.	58,827
Hordichuk, Rhonda L.	13,794
Hornsberger, Barry J.	77,178
Houston, Clinton	16,000
Hrabinsky, Paul	3,000
Hryhorchuk, Peter A.	77,178
Hunter, Robert G.	46,993
Hurnard, Shirley A.	39,993
Impey, Isabelle	5,100
Irvine, Thomson	41,374
Isinger, Robert	13,355
Iverson, Joanne A.	38,641
Jacobs, Ronald G.	48,120
Jamieson, Jamesina G. L.	67,571
Jamont, Kenneth	64,674
Jan, Vivian	12,582
Jennings, William T.	57,342
Johnson, Elizabeth	40,042
Johnson, Lori	2,650
Johnson, Lorraine	22,689
Johnson, Selmer B.	23,056
Johnston, Alistair B.	77,178
Johnston, Gordon R.	39,150
Joyner, Catherine L.	46,629
Just, Auralyn	29,130
Just, Eldi	27,900
Kainz, Mavis Dianne	38,424
Kaminesky, Elmer	36,563
Karlstrom, Duane	47,227
Karpinski, Ronald J.	45,531
Katzman, Randy K.	2,850
Kellett, Sharon P.	35,096
Kellsey, Donna	11,862
Kennedy, Gay	2,626
Kennedy, Margaret R.	10,410
Kenville, Arlene	28,344
Kernaghan, Jan L.	4,300
Kerr, Edith	6,936
Kesslar, Ronald J.	7,579
Ketcheson, Hugh M.	90,000
Kildaw, Terry V.	46,185
King, Charles Garth	52,716
King, Gerald C.	90,000
King, Judith A.	36,261
Kingston, Bryan A.	48,030
Kirkham, Randy	77,178
Klassen, Dietrich	38,775
Klause, Brenton M.	60,507
Kleckner, James	50,019

Personal Services — *(Continued)*

Koczka, Wanita Janet	49,125
Kolpack, Violet J.	23,847
Koschinsky, Anthony J.	70,893
Kostal, Darlene E.	36,365
Kowch, Margaret J.	25,080
Kraus, Dale R.	52,282
Kulyk, Joseph M.	80,529
Kuntz, Kevin M.	51,699
Kyle, Larry Alvan	3,000
Lague, Robert G.	38,607
Laing, Gordon R.	44,292
Laing, Robert D.	13,700
Lane, Hon. John Gary	36,610
Lang, Leanne M.	18,299
Lang, Terrance F.	64,212
Langston, Patricia	6,149
Larson, Barry D.	48,120
Lavoie, D. Albert	90,000
Lawton, William N.	3,000
Laxdal, M. Keith	63,244
Leach, Jean C.	29,778
LeBlanc, Verna E.	29,954
Lee, Judge Robert E.	90,000
Lewchuk, Eugene A.	90,000
Lewis, Pamela	28,960
Libby, Eileen	20,065
Light, Thomas M.	14,188
Link, Beverley A.	11,800
Linn, Patricia M.	90,000
Linnen, Deanna	7,155
Lipinski, Sylvia M.	36,387
Lorenzen, Ann	43,551
Lowery, Joan A.	34,113
Lund, Anthony Henry	71,626
Lunde, S. Arlouine	23,109
Lustig-McEwen, Marilyn	38,016
Luther, Edwin J.	40,338
MacCallum, Thomas O.	58,159
MacGillivray, O. A.	19,863
MacKay, Kenneth W.	89,301
MacKenzie, Colleen	4,824
MacLean, Neil J.	52,200
MacLean, Ronald A.	3,000
MacLeod, K. R.	3,000
Macnab, Ross W.	43,016
MacPherson, Donald K.	3,000
Madill, Edward R.	67,992
Mah, Ken Sato	4,450
Malone, Edward C.	3,000
Manseau, Arthur D. (Estate of)	20,406
Matheson, Garth	34,962
Matheson, William R.	3,000
Maurice, Alex	24,524
Maurice, Gene A. F.	3,000
Maximuik, William G.	47,844
McAdam, Mitch	46,050
McComb, James	12,060
McElheran, Shelley L.	4,310
McGillivray, Susan	42,080
McGinnis, Robert	38,904
McGovern, Darcy	42,712
McIntosh, Ian	65,157
McIntyre, Alda M.	29,464
McIntyre, Joseph G.	3,000
McKay, T. Murray	34,558
McKillop, Donald A.	83,967
McLean, Debra E.	36,387
McLellan, Ian Duncan	3,000
McLeod, William D.	50,220
McMurdo, Arthur C.	90,000
McNabb, Samuel E.	40,593
McNaughton, Malcolm A.	44,994
Meagher, Wilfred L.	90,000
Meier, Dana William	31,020
Mercredi, Kenneth A.	57,928
Meredith, Twyla G.	55,842
Miazga, Matthew K.	65,761
Michaluk, Ginette	42,120
Milliken, James D.	3,000
Milton, Mary	45,867
Mitchell, Donna Lea	29,356
Mitchell, Graeme G.	54,411
Mitchell, Shannon	4,742
Moen, Douglas E.	73,206
Moran, Garry J.	57,999
Morin, Kimberley	37,278
Morin, Patrick Joseph Clifford	18,500
Moser, Joellyn L.	15,392
Mossny, Stephen	17,038
Moxley, Ross G.	91,022
Muir, Alastair J.	90,000
Mulholland, Wayne D.	61,821
Munro, Glen T.	39,675
Murphy, James Clifford	4,500
Murrison, Dean	48,777
Muyres, Duane V. J.	18,813
Neufeld, Eric	77,178
Neuls, Shirley J.	44,544
Neustaedter, Annette	62,180
Neville, Raymond J.	90,000
Newis, Frederick C.	56,106
Newman, Reginald S.	44,544
Nickel, Hertha K.	35,742
Nicol, Arlene	9,138
Nidesh, Mervin W.	38,214
Nightingale, Jeremy A.	77,178
Noble, G. E.	3,000
Nutting, Jon Brosi James	90,000
Nygren, Evert C.	59,149
Ochoski, Debra	27,484
Orr, David D.	89,489
Ortman, Carol J.	30,351
Osborn, H. Albert	3,000
Owen, Maybelle	3,400
Pankiw, Russel	24,820
Pankratz, Vic	49,260
Paquin, Joseph Robert Denis	48,120
Parker, Gary J.	53,094
Parker, Horace Don	90,000
Patterson, Daniel D.	79,526
Pearson, Erna Inga	36,711
Pelletier, Diane M.	19,687
Petersen, Myrna	3,925
Peterson, Rita L.	38,585
Petrich, Raymond Edward	81,402
Pischke, Garry Kurt	49,952
Pistun, Ralph D.	56,130
Plante, Anne T.	11,727
Plemel, James A.	77,956
Polishchuk, Perry G.	29,456
Pomfret, Douglas H.	51,960
Pottruff, Betty Ann	77,178
Prenevost, J. Brent	51,336
Quinney, C. Richard	83,967
Rabyj, Robert Ron	43,607
Rasmussen, Edwin A.	64,746
Rathgeber, Russel A.	90,000
Rayner, Daryl L.	41,912
Reeson, Lian M.	12,794
Reis, Mark L.	9,468
Reiser, Ronald A.	39,513
Rempel, Ryan George	19,144
Richards, Robert G.	89,301
Richter, E. Connie	29,130
Ring, Kenneth Steven	6,323
Robertson, Madeleine M.	16,085

Personal Services — *(Continued)*

Robinson, Melvin	56,106
Rodie, Marlene	34,353
Rogoz, Dora	30,351
Rollie, Alan J.	45,531
Roots, Mavis	31,827
Rousay, Gloria J.	39,513
Ryan, Jacelyn A.	9,325
Sanders, Jay R.	47,742
Sandstrom, Kurt J. W.	4,661
Sather, Jane M.	60,507
Savage, Gladys D.	29,130
Scheibel, Eugene	3,000
Schellenberg, Randy J.	22,943
Schneider, James	64,077
Schramm, William	18,125
Schuster, Garnet W.	37,974
Schwartz, Georgia	39,513
Scott, Donna	44,544
Seaberly, Carol	17,598
Seale, Andrea J.	31,145
Seis, Morley	57,842
Selinger, Murray P.	33,027
Seniuk, Gerald T.	90,000
Sereda, Henry A.	52,089
Shaner, Gordon B.	90,000
Shaw, Stewart J. M.	48,120
Shemanski, Jean R.	30,123
Sheppard, Gail J.	30,758
Sherstobitoff, Nicholas W.	3,000
Shourounis, Barbara-Lee	73,380
Siemens, William	50,139
Simonson, Eleanor B.	35,616
Simpson, David A.	69,921
Sinclair, Heather Anne	52,443
Sinclair, W. Dean	65,199
Sirois, A. L.	3,000
Siu, John K.	79,511
Skaalrud, Marlene	28,656
Smart, Neal H.	2,809
Smerchinski, Robert M.	43,773
Smith, Douglas	21,258
Smith, Leighton J.	48,491
Smith, Linton J.	90,000
Smith, Pat	7,678
Smith, Patricia E.	26,935
Smith, Robert J.	90,000
Snell, Carol A.	77,178
Snook, William R.	48,499
Sockett, Barry	68,742
Somers, Marjorie Eileen	42,705
Spencer, Garry T.	67,637
Stack, Lynda L.	28,990
Starkes, Ticia	18,813
Steiner, Bryan M.	44,913
Stephenson, Bonnie	8,706
Sterling, Ronald S.	48,745
Stoesser, John J. M.	77,178
Stricker, Barrie W.	70,893
Strudwick, Donna L.	3,100
Sullivan, Leslie T.	74,736
Sutherland, Kate	4,457
Svaren, Palmer	52,027
Szatkowski, Velma A.	10,878
Talbot, Curtis	46,372
Tallis, C. F.	3,000
Tastad, George L.	13,050
Taylor, Carolee	16,258
Taylor, James T.	77,178
Taylor, Robert R.	44,544
Tegart, Gerald G.	80,529
Teichred, Ron	48,120
Telfer, Thomas L.	57,012

Tennant, William B.	90,000
Tennent, David L.	29,116
Terry, Allan R.	44,544
Terry, Brenda	22,034
Tewksbury, Jim H.	39,850
Thackeray, Annette	36,387
Thompson, D. Terry	90,872
Thorsteinson, Susan L.	29,130
Till, Richard J.	81,839
Todd, Gail Ann	8,739
Torgunrud, Daryl	47,567
Tracey, Martha	39,082
Treble, Gary F.	47,511
Trowell, Linda E.	48,120
Trudelle, Paul	90,000
Tucker, Wilfrid K.	80,529
Tufts, Sandra	30,099
Tulloch, Lynn E.	45,651
Turner, Rebecca	38,511
Tyler, Kenneth J.	55,898
Ullman, Gerald A.	47,598
Ulmer, Karen Christine	5,848
Ulrich, Rodney	51,960
Unrau, Phyllis	4,756
Urbanoski, Stanley M.	47,424
Vancha, Douglas A.	47,871
Vancise, William J.	3,000
Vass, Michael M.	54,966
Vickaryous, James	54,139
Vogelsang, Robert B.	59,044
Vogt, Patricia Anne	25,620
Wakeling, Tom C.	3,000
Walker, S. J.	3,000
Wall, Walter A.	80,529
Wallace, Melissa	20,065
Wasson, Maureen J.	35,616
Waters, Brian D.	15,150
Watson, Karen Lynn	30,351
Watt, Lyall	4,775
Wedge, Marian A.	3,000
Weighill, Liane	6,246
Weisshaar, Donna	41,838
Wellsch, Mary Ellen	70,920
Wentworth, Gordon P.	55,887
Wenzel, James	53,619
Wharry, John D.	42,363
White, Irene Ann	10,614
Whitford, Donald W.	48,571
Wilhelm, Ronald E.	40,593
Wilhelms, Walter	40,507
Williams, Shelley R.	11,155
Williamson, Edwin A.	39,088
Wilson, Larry C.	76,881
Wilson, Linda C.	35,742
Wilson, Robert V.	26,858
Wimmer, C. Ross	3,000
Windrum, Marion	25,452
Winter, Eva	39,651
Wolbaum, Wanda	27,116
Wood, Lisa Ann	50,958
Woods, Mervyn S.	77,178
Wright, D. H.	3,000
Wright, Gary L.	47,163
Wrigley, Kim C.	17,352
Yandon, Dan	49,508
Young, Kimberly J.	90,000
Yuzicappi, Elizabeth J.	36,261
Zaparaniuk, Darlene R.	31,768
Zarzeczny, Linda M.	60,300
Zelensky, Kenneth M.	48,145
Ziegler, Keith C.	50,220

Personal Services — *(Concluded)*

Queen's Printer Revolving Fund

Block, Linda	$	19,185
Gaber, Juanita Wynne		17,404
LaRocque, M. Susan		25,542
Smith, Pat		4,602

Correctional Facilities Industries Revolving Fund

Danserau, Rene J.	$	8,960
Richter, Chris A.		51,780
Schmidt, Gerald		46,476
Wilson, Robert		26,860

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Abdoulah Enterprises Ltd.	$	30,490
Aquarian Holdings Inc.		128,358
Arnesen, Wayne		71,753
Athabaska Airways Ltd.		156,080
B and I General Communications Inc.		21,704
Bains, Greg N.		39,302
Barlon Enterprises Ltd.		21,398
Baxter, Don G.		22,785
Bernstien, Marg		67,142
Billay, Wayne		21,650
Bloom, Dorothy		27,411
Bornn, Carey		36,622
Boyle, Greg C.		45,784
Brewster, Doug		65,863
Buffalo Narrows Airways Ltd.		28,594
Bugg, Gordon		42,268
Butcher Boy Meats Ltd.		37,902
Butterworths		38,698
C. V. Reporting Services Ltd.		35,067
Canada Law Book Inc.		59,582
Canada Packers Inc.		134,369
Canadian Corps of Commissionaires		123,260
Carles, Claude G.		28,274
Carson, Grant		33,895
Carswell		160,903
Centennial Food Service		45,636
Chernick, James R.		53,766
City Express		29,072
Compushare Ltd.		25,736
Correctional Facilities Industries Revolving Fund		371,565
Country Fine Quality Meats		43,026
D and S Vending Machine Co. Ltd.		20,897
Dairy Producers Co-operative Ltd.		250,616
Data Business Forms Saskatchewan		93,992
Digital Equipment of Canada Ltd.		123,547
Digital Products Corporation		28,208
DRG Globe Envelopes		34,645
Duncan and Findlay		22,769
Eliason, Brent		30,952
Elizabeth Fry Society — Saskatchewan		23,900
Ernst and Young		414,024
Federated Co-operatives Ltd.		24,831
Fillo, Sheryl		32,950
Food for Less By Tee-en		38,678
Fremont, Robin		64,716
Gabriel Dumont Institute of Native Studies and Applied Research		316,033
Gainers Inc.		33,377
Gardner, J. Glen		54,572
Gauley and Co.		20,580
Geanel Restaurant Supplies Ltd.		49,088
General Recorders Wascana		66,291
Gibney, Jacquie		20,550
Gilmour, Ron		46,195
Goltz, Howard		26,930
Graff, Brian R.		32,837
Groundstar Industries Inc.		29,400
Haid, Debra A.		32,800

Hannon, Dale W.	25,883
Help International Ltd.	98,681
Hleck, Kanuka, Thuringer	110,877
Hnatyshyn Singer	128,855
Holland, Gerry	37,515
Holt, Wayne H.	62,678
Holtby, Bonnie Lynn	44,027
Holzman, Ed	20,958
Honeywell Ltd.	77,808
Hymers, Terrance G.	63,124
IBM Canada Ltd.	57,808
ICG Propane Inc.	29,199
Inland Alcare Janitor Supplies	25,793
Inmates' Trust Account	1,068,103
ITP Reidy Travel of Regina Inc.	40,741
J. M. Schneider Inc.	31,491
Jacques, John D.	62,793
John Howard Society of Saskatchewan	139,500
Justice Electronics	65,122
Knudsen, Alfred	40,118
Kodak Canada Inc.	82,891
La Ronge Ambulance Care	20,046
Langager, Les	27,521
Law Society of Saskatchewan	85,731
Leslie, Larry E.	67,474
Linnen, Murray L.	72,768
Loraas' Disposal Services Ltd.	38,982
M D Ambulance Care Ltd.	26,240
MacDonalds Consolidated Ltd.	171,251
MacLowich, James Peter	30,600
MacPherson, Leslie and Tyerman	22,870
Mair, Janet M.	41,355
Maritime Law Book Ltd.	20,615
Martin, Ron J.	25,612
Matchett, Mary J.	28,800
McDougall, Ken	43,819
McGavin Foods Ltd.	60,210
Meadow Lake Municipal Road Ambulance	20,701
Melrose Coffee Co.	50,148
Microdata Consulting Services	283,577
Monea, Tom	42,701
Morris, Diane Irene	42,275
Nahorniak, Wayne	62,192
Nelson, Paul W.	54,256
Newswatch	22,249
Nichols, Orville	21,472
Nobbs, Laverne	46,206
Noble, Karwandy and Johnston	46,725
Ober, Dan	29,950
Palm Dairies Inc.	109,950
Pederson, Rourke, and Pinch	92,312
Perkins, Gerald R.	45,608
Phillips, Brian	37,571
Pitney Bowes of Canada Ltd.	50,950
Prince Albert Community Clinic	25,018
Prince Albert Indian Metis Friendship Centre	30,840
Prince Albert, City of	87,095

Other Payments — *(Concluded)*

Printco Graphics Inc.	61,703
Professional Computer Services	140,911
Public Trustee Office	230,083
Quality Transcript Services	21,083
Queen's Printer Revolving Fund	165,451
Rainbow Transcript Services	45,285
Ravndahl, Brian P.	52,609
Receiver General for Canada — Indian and Northern Affairs	1,106,008
Receiver General for Canada — National Defence	24,709
Receiver General for Canada — R.C.M.P.	50,153,432
Regina, City of	86,707
Reliable Stationers Ltd.	30,953
Rilling, Ron W.	43,454
Ring, Kenneth Steven	21,325
Robinson, Brian	39,836
Salvation Army	69,393
Saskatchewan Energy Corporation	370,831
Saskatchewan Hospital	58,543
Saskatchewan Lawyers' Insurance Association Inc.	80,100
Saskatchewan Power Corporation	845,363
Saskatchewan Property Management Corporation	16,903,399
Saskatchewan Public Service Commission	31,737
Saskatchewan School of Performing Arts Inc.	27,060
Saskatoon Interfaith Service	44,209
Saskatoon, City of	75,612
SaskTel	1,656,536
Savin Canada Inc.	38,230
Schnieder, Cecilia	75,330
Scott National	161,191
Shirkey, Ulmer, Ottenbreit, Shirkey and McIntyre	39,065
SHL Systemhouse Inc.	497,056
Skarsgard, Anne	56,390
Southam Paragon Graphics	157,533
Special Credit Account	214,450
Spencer, John A. G.	69,644
Stamatinos, John	28,072
Staples, Richard	29,447
Stilborn, Patricia	33,655
Success Office Systems	102,233
Sunshine Eggs	20,902
Sunspun Food Service	189,655
Synod Office	37,950
Systems Business Forms Ltd.	29,237
Thunderbird Travel	28,750
Toshiba of Canada Ltd.	46,043
Triad Technologies Inc.	28,735
TTL Computer Concepts Inc.	26,964
Universite De Moncton	47,195
University of Regina	438,267
University of Saskatchewan	35,656
Vann, Cleveland L.	21,328
Vaughan's Red and White Store	36,652
Vey, Curtis	58,981
Walker, Murray	59,679
Wang Canada Ltd.	33,585
WBM Office Systems (Regina) Ltd.	26,392
Wellman, Andrews, Blais and Butler	86,813
Wellman, Richard M.	44,420
Westbridge Computer Corporation	475,085
Western Grocers	35,260
Weston Bakeries Ltd.	36,227
Wilson, Gordon	53,477
Woods, Murray	38,480
Wright, Wayne S.	21,486
Xerox Canada Ltd.	119,150
Yuzak, Connie E.	22,691

Queen's Printer Revolving Fund

Printco Graphics Inc.	$	502,037
Saskatchewan Property Management Corporation		86,024

Correctional Facilities Industries Revolving Fund

High Q Manufacturing	$	21,244
Inmates' Trust Account		176,750
Inventronics (Sask.) Ltd.		202,941
Minister of Finance		20,401
Prince Albert Foundry Ltd.		21,392
Provincial Correctional Centre		20,390
Russelsteel		33,241

Legislation

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Legislative Assembly Office	$ 1,364	$ 18	$ 906	$ 230	$ 57	$ 334	$	$ 66	$	$ 2,975
6 Legislative Library	471	....	176	1	7	11	....	55	....	721
5 Legislative Counsel and Law Clerk	90	....	10	....	3	3	....	6	....	112
26 Payments to Saskatchewan Property Management Corporation	....	....	45	....	....	....	....	....	....	45
17 Grants to the Commonwealth Parliamentary Association and Society of Clerks	....	....	....	....	....	....	84	....	....	84
2 Indemnity, allowances and expenses to Members (Statutory)	3,440	129	2,382	1	701	1,860	....	22	....	8,535
3 Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairman of Standing Committees, Opposition House Leader, Whips, and allowances and expenses to the members of the Board of Internal Economy (Statutory)	41	....	....	....	3	....	....	....	....	44
22 Leader of the Opposition (Statutory)	36	....	....	....	....	....	....	....	....	36
21 Office of the Leader of the Opposition — Grant (Statutory)	....	....	....	....	....	....	110	....	....	110
20 Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory)	....	....	....	....	....	....	316	....	....	316
23 Allowances to caucuses for research (Statutory)	....	....	....	....	....	....	388	....	....	388
7 Expenses of committees of the Legislature (Statutory)	28	....	2	....	19	12	....	....	....	61
8 Ombudsman	598	....	93	2	24	5	....	....	....	722
Total	**$ 6,068**	**$ 147**	**$ 3,614**	**$ 234**	**$ 814**	**$ 2,225**	**$ 898**	**$ 149**	**$ ....**	**$ 14,149**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to the Commonwealth Parliamentary Association and Society of Clerks (Subvote 17)

Commonwealth Parliamentary Association	$ 83,219
Payees under $5,000	300
	$ 83,519

Office of the Leader of the Opposition — Grant (Statutory) (Subvote 21)

Office of the Leader of the Opposition	**$ 110,059**

Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory) (Subvote 20)

New Democratic Party Caucus	$ 179,199
Progressive Conservative Party Caucus	136,522
	$ 315,721

Allowances to caucuses for research (Statutory) (Subvote 23)

New Democratic Party Caucus	$ 216,602
Progressive Conservative Party Caucus	171,617
	$ 388,219

Additional Information

Committees of the Legislature

	Honourariums	Travel	Total
Anguish, D. K.	$ 987	$ 706	$ 1,693
Atkinson, P.	423	229	652
Baker, H. D.	1,269	754	2,023
Britton, J. E.	987	547	1,534
Calvert, L. A.	705	151	856
Duncan, J. H.	987	506	1,493
Gardner, R. I.	846	583	1,429
Gleim, T. R.	987	562	1,549
Goulet, K. N.	846	841	1,687
Hagel, G.	564	237	801
Hopfner, M. A.	1,410	978	2,388
Johnson, W.	846	562	1,408
Koenker, E. M.	282	213	495
Kowalsky, P. M.	282	277	559
Lautermilch, E. F.	987	497	1,484
Lingenfelter, D. M.	423	69	492
Lyons, R. L.	705	....	705
McLaren, L. A.	1,128	539	1,667
Mitchell, R. W.	846	487	1,333
Muirhead, G. S.	846	329	1,175
Muller, L. J.	1,833	2,663	4,496
Pickering, R. H.	705	115	820
Rolfes, H. H.	846	472	1,318
Sauder, L.	987	510	1,497
Saxinger, J.	1,128	776	1,904
Simard, R. M. L.	141	....	141
Smart, A. de B.	282	23	305
Solomon, J. L.	705	115	820
Swan, H. J.	846	420	1,266
Tchorzewski, E. L.	564	46	610
Thompson, F. J.	564	664	1,228
Toth, D. J.	705	329	1,034
Trew, K. D.	705	115	820
Van Mulligen, H. H.	1,551	1,651	3,202
	$ 27,918	**$ 16,966**	**$ 44,884**

Additional Information — *(Continued)*

Members of the Board of Internal Economy

	Honourariums	Travel	Expenses	Total
Hopfner, M. A.	$ 654	$ 753	$	$ 1,407
Koskie, M. J.	436	374	....	810
Lautermilch, E. F.	981	911	....	1,892
McLaren, L. A.	545	461	....	1,006
Tusa, Hon. A. B.	327	69	....	396
General Expenses	....	....	103	103
	$ 2,943	**$ 2,568**	**$ 103**	**$ 5,614**

Additional Information — *(Continued)*

Indemnities, Miscellaneous Allowances, Payments for Additional Duties

Member	Annual Indemnity	Annual Expense Allowance	Sessional Per Diem Allowance	Caucus Per Diem Allowance	Additional Duties	Retirement Allowance	Total
Anguish, D. K.	$ 38,546	$ 7,622	$ 8,037	$ 3,384	$	$	$ 57,589
Atkinson, P.	38,546	7,622	8,037	3,384	....	....	57,589
Baker, H. D.	38,546	7,622	8,037	3,384	....	....	57,589
Berntson, Hon. E. A.	11,605	2,295	9,447	1,692	....	77,892	102,931
Britton, J. E.	38,546	7,622	8,037	3,384	....	....	57,589
Brockelbank, J. E.	38,546	7,622	8,037	3,384	....	....	57,589
Calvert, L. A.	38,546	7,622	7,755	3,384	....	....	57,307
Devine, Hon. D. G.	38,546	7,622	9,447	....	....	....	55,615
Duncan, J. H.	38,546	7,622	9,447	3,384	....	....	58,999
Gardner, R. I. — Deputy Chairman of Committees	38,546	7,622	8,037	3,384	4,084	....	61,673
Gerich, Hon. J. E.	38,546	7,622	8,037	3,384	....	....	57,589
Gleim, T. R.	38,546	7,622	8,037	3,384	....	....	57,589
Goulet, K. N.	38,546	7,622	7,896	3,384	....	....	57,448
Hagel, G. J.	38,546	7,622	8,037	3,384	....	....	57,589
Hardy, Hon. N. H.	38,546	7,622	8,037	3,384	....	....	57,589
Hepworth, Hon. L. H.	38,546	7,622	7,755	3,384	....	....	57,307
Hodgins, Hon. G.	38,546	7,622	6,768	3,384	....	....	56,320
Hopfner, M. A.	38,546	7,622	8,037	3,384	....	....	57,589
Johnson, W. R.	38,546	7,622	8,037	3,384	....	....	57,589
Klein, Hon. J. C.	38,546	7,622	4,845	2,040	....	....	53,053
Koenker, E. M.	38,546	7,622	8,037	3,384	....	....	57,589
Kopelchuk, Hon. L. A.	38,546	7,622	8,037	3,384	....	....	57,589
Koskie, M. J.	38,546	7,622	8,037	3,384	....	....	57,589
Kowalsky, P. M.	38,546	7,622	8,037	3,384	....	....	57,589
Lane, Hon. J. G.	38,546	7,622	7,896	3,384	....	....	57,448
Lautermilch, E. F.	38,546	7,622	8,037	3,384	....	....	57,589
Lingenfelter, D. M.	38,546	7,622	4,845	2,040	....	....	53,053
Lyons, R. L.	38,546	7,622	4,845	2,040	....	....	53,053
Martens, Hon. H. A.	38,546	7,622	8,037	3,384	....	....	57,589
Martin, Hon. G. B.	38,546	7,622	4,845	1,445	....	....	52,458
Maxwell, Hon. C.	9,636	1,906	7,050	1,692	....	50,939	71,223
McLaren, L. A.	38,546	7,622	8,037	3,384	....	....	57,589
McLeod, Hon. G. M.	38,546	7,622	8,037	3,384	....	....	57,589
Meiklejohn, Hon. R. H.	38,546	7,622	8,037	3,384	....	....	57,589
Mitchell, R. W.	38,546	7,622	9,447	3,384	....	....	58,999
Muirhead, G. S.	38,546	7,622	8,037	3,384	....	....	57,589
Muller, L. J. — Deputy Speaker	38,546	7,622	8,037	3,384	8,167	....	65,756
Neudorf, Hon. W. Z.	38,546	7,622	8,037	3,384	....	....	57,589
Petersen, Hon. S. H.	38,546	7,622	8,037	3,384	....	....	57,589
Pickering, R. H.	38,546	7,622	9,447	3,384	....	....	58,999
Prebble, P. W.	38,546	7,622	8,037	3,384	....	....	57,589
Pringle, R. M.	38,546	7,622	8,037	3,384	....	....	57,589
Rolfes, H. H.	38,546	7,622	8,037	3,384	....	....	57,589
Romanow, R. J. — Leader of the Opposition	38,546	7,622	8,601	3,102	36,485	....	94,356
Sauder, L. D.	38,546	7,622	7,473	3,384	....	....	57,025
Saxinger, J.	38,546	7,622	8,037	3,384	....	....	57,589
Schmidt, Hon. G. J.	38,546	7,622	....	3,384	....	....	49,552
Shillington, E. B.	38,546	7,622	4,675	2,040	....	....	52,883
Simard, R. M. L.	38,546	7,622	4,845	2,040	....	....	53,053
Smart, A. de B.	38,546	7,622	6,909	2,538	....	....	55,615
Smith, Hon. P. A.	38,546	7,622	5,076	1,692	....	....	52,936
Solomon, J. L.	38,546	7,622	4,845	2,040	....	....	53,053
Swan, H. J.	38,546	7,622	8,037	3,384	....	....	57,589
Swenson, Hon. R. J.	38,546	7,622	9,447	3,384	....	....	58,999
Tchorzewski, E. L.	38,546	7,622	4,845	2,040	....	....	53,053
Thompson, F. J.	38,546	7,622	7,473	3,384	....	....	57,025
Toth, D. J.	38,546	7,622	8,037	3,384	....	....	57,589
Trew, K. D.	38,546	7,622	4,845	2,040	....	....	53,053
Tusa, Hon. A. B. — Speaker	38,546	7,622	8,037	1,692	25,657	....	81,554
Upshall, E. M. T.	38,546	7,622	9,447	3,384	....	....	58,999
Van Mulligen, H. H.	38,546	7,622	4,845	2,040	....	....	53,053
Wolfe, Hon. J. T.	38,546	7,622	8,037	3,384	....	....	57,589
Totals	**$ 2,334,001**	**$ 461,521**	**$ 460,282**	**$ 184,493**	**$ 74,393**	**$ 128,831**	**$ 3,643,521**

Additional Information — *(Concluded)*

Members' Expense Allowances

Member	Travel Allowance	Telephone and Related Expense	Communications Expense	Constituency Office Expenses Office Rental	Constituency Office Expenses Office Equipment	Constituency Office Expenses Contractual Services	Constituency Office Expenses Miscellaneous Expenses	Total
Anguish, D. K.	$ 16,789	$ 8,992	$ 19,430	$ 10,320	$ 1,374	$ 28,981	$ 777	$ 86,663
Atkinson, P.	17,700	8,021	20,761	6,150	3,199	25,805	1,737	83,373
Baker, H. D.	21,903	15,663	22,790	11,372	272	26,748	....	98,748
Berntson, Hon. E. A.	17,000	7,734	11,237	1,340	322	9,914	844	48,391
Britton, J. E.	27,553	12,329	13,593	268	735	37,394	1	91,873
Brockelbank, J. E.	12,020	8,033	15,264	4,950	1,400	30,222	362	72,251
Calvert, L. A.	5,013	7,925	19,597	4,713	4,802	30,121	441	72,612
Devine, Hon. D. G.	....	17,709	27,900	10,250	272	11,200	514	67,845
Duncan, J. H.	22,146	15,752	20,537	....	1,046	37,691	107	97,279
Gardner, R. I.	18,662	10,425	15,327	12,648	272	25,374	....	82,708
Gerich, Hon. J. E.	....	13,324	18,367	12,603	431	26,090	....	70,815
Gleim, T. R.	20,825	28,613	19,599	8,015	2,582	32,385	679	112,698
Goulet, K. N.	34,528	27,381	12,892	3,042	6,651	28,575	1,045	114,114
Hagel, G. J.	8,013	8,274	20,003	4,713	2,060	32,291	928	76,282
Hardy, Hon. N. H.	....	12,650	19,593	8,740	3,242	22,845	107	67,177
Hepworth, Hon. L. H.	....	14,437	19,783	2,000	272	34,137	114	70,743
Hodgins, Hon. G.	....	18,992	16,062	13,090	....	27,912	....	76,056
Hopfner, M. A.	45,548	13,581	31,071	4,356	....	34,227	....	128,783
Johnson, W. R.	17,821	13,294	14,190	8,266	4,020	25,167	27	82,785
Klein, Hon. J. C.	....	3,213	21,674	13,338	....	25,374	....	63,599
Koenker, E. M.	9,520	7,593	25,282	4,028	4,341	32,108	1,200	84,072
Kopelchuk, Hon. L. A.	....	12,052	17,853	13,095	303	27,228	....	70,531
Koskie, M. J.	17,124	2,502	17,143	5,700	50	32,752	127	75,398
Kowalsky, P. M.	19,864	13,817	18,482	12,000	....	28,243	....	92,406
Lane, Hon. J. G.	....	4,954	19,148	16,476	....	31,593	....	72,171
Lautermilch, E. F.	14,959	13,265	18,817	12,000	....	28,238	....	87,279
Lingenfelter, D. M.	5,158	14,129	20,812	12,944	....	28,284	....	81,327
Lyons, R. L.	3,834	11,537	21,043	2,225	....	36,423	....	75,062
Martens, Hon. H. A.	....	7,837	16,210	12,994	....	25,675	....	62,716
Martin, Hon. G. B.	....	8,742	32,453	12,000	372	23,662	....	77,229
Maxwell, Hon. C.	....	5,002	8,469	3,267	....	7,468	....	24,206
McLaren, L. A.	17,869	10,582	23,539	....	303	29,454	186	81,933
McLeod, Hon. G. M.	....	13,212	18,950	....	1,603	36,934	3	70,702
Meiklejohn, Hon. R. H.	....	16,919	49,221	7,860	....	33,268	....	107,268
Mitchell, R. W.	12,476	11,556	21,473	3,663	3,667	33,477	497	86,809
Muirhead, G. S.	18,125	12,798	17,661	1,200	....	40,527	....	90,311
Muller, L. J.	23,212	8,803	20,491	7,304	....	26,195	5,893	91,898
Neudorf, Hon. W. Z.	....	12,361	20,611	3,903	547	36,569	....	73,991
Petersen, Hon. S. H.	....	14,924	19,304	....	575	37,670	....	72,473
Pickering, R. H.	15,527	8,272	19,106	4,800	273	36,781	....	84,759
Prebble, P. W.	12,173	4,765	18,198	6,547	4,195	26,817	1,544	74,239
Pringle, R. M.	10,500	13,430	31,810	6,600	877	34,028	....	97,245
Rolfes, H. H.	11,170	3,239	18,878	6,600	1,888	32,912	....	74,687
Romanow, R. J.	....	9,179	24,163	4,950	....	29,522	....	67,814
Sauder, L. D.	37,501	13,086	14,445	7,354	517	33,678	55	106,636
Saxinger, J.	24,474	14,592	19,216	....	303	41,278	....	99,863
Schmidt, Hon. G. J.	....	13,847	7,138	8,829	3,560	25,125	....	58,499
Shillington, E. B.	5,120	6,981	16,159	11,195	....	28,246	....	67,701
Simard, R. M. L.	6,402	5,128	20,335	6,678	1,349	31,171	1,163	72,226
Smart, A. de B.	13,060	8,180	12,899	4,884	2,011	25,803	531	67,368
Smith, Hon. P. A.	5,796	8,121	16,688	6,267	4,255	32,621	1,680	75,428
Solomon, J. L.	4,572	14,296	27,969	11,031	....	30,424	....	88,292
Swan, H. J.	10,596	7,852	14,300	....	....	41,527	....	74,275
Swenson, Hon. R. J.	....	7,407	13,555	....	303	37,598	....	58,863
Tchorzewski, E. L.	5,164	5,570	21,783	11,031	....	30,424	....	73,972
Thompson, F. J.	73,416	5,239	11,836	....	....	34,600	....	125,091
Toth, D. J.	8,402	9,280	17,467	12,099	303	29,183	....	76,734
Trew, K. D.	6,451	1,516	21,595	5,445	....	35,869	....	70,876
Tusa, Hon. A. B.	....	13,462	14,733	8,356	4,854	25,166	....	66,571
Upshall, E. M. T.	17,644	10,653	17,094	8,138	1,692	29,428	2,110	86,759
Van Mulligen, H. H.	5,170	11,873	17,823	11,709	....	29,746	....	76,321
Wolfe, Hon. J. T.	....	17,418	18,827	3,765	5,752	29,983	3,822	79,567
Totals	**$ 700,800**	**$ 682,313**	**$ 1,202,649**	**$ 417,111**	**$ 76,845**	**$ 1,860,151**	**$ 26,494**	**$ 4,966,363**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Archer, Lorraine A.	$ 24,451
Babey, Mildred I.	27,798
Bailey, Dickson H.	6,183
Bays, Rebecca J.	6,143
Bellerose, Nathalie M.	17,054
Bilodeau, Renee	4,188
Block, Benjamin G.	8,554
Bogdane, Marie A.	9,637
Borowski, Marilyn	45,519
Boyko, Cindy F.	10,387
Brennan, Judith A.	33,129
Brentnall, Lisa R.	19,313
Bryden, Pamela S.	4,558
Bujaczek, Paul	7,402
Burton, Carla H.	15,896
Charlton, Linda	15,436
Cline, Mary Ann	5,204
Cooney, Glenda F.	26,735
Cosman, Robert D.	67,992
De Montigny, Lorraine	32,668
Deck, Joseph	8,612
Duffy, Margaret M.	5,571
Ehmann, Mark E.	7,144
Embury, Teena H.	11,843
Fenwick, C. Marie	9,448
Flegel, Marie T.	8,564
Folk, Rena M.	5,118
Foster, Keith A.	9,585
Frohman, Lenni R.	5,310
Gardner, Sandra M.	20,945
Gartner, Allison	3,560
Geernaert, Dolores	3,311
Gerlach, Frances E.	7,793
Gerlach, Harvey F.	7,505
Goertz, Floyd J.	7,535
Goodhand, William W.	60,945
Grasdal, Janet E.	25,398
Hanley, Deanna	5,865
Hodsman, Roy	35,131
Hoffmann, Anne	20,545
Hope, Susan V.	39,957
Hosie, Paula E.	45,654
Howe, Todd E.	7,203
Hubick, Marjorie R.	22,270
Kaminski, Linda M.	39,606
Karner, Marie W.	26,432
Kaufmann, Vonnie	28,194
Kaukinen, Annabelle	3,806
King, Elizabeth	6,369
Klein, Donelda E.	32,751
Kleisinger, Margaret	4,989
Knoll, Murray	46,179
Kolesar, Patricia	43,668
Kotylak, Marilyn	13,889
Krogan, Annilee A.	8,212
Levickova, Libuse	7,487
Lindenbach, Barbara	28,397
Lovatt, Monique A.	25,992
MacDonald, Patricia L.	6,433
Mack, A. Yvonne	37,023
Mayer, Gordon K.	70,893
McCheyne, Marlyne P.	18,125
McKeen, Earl A.	55,101
McKenzie, Arnold L.	20,307
McLaren, Barbara	5,905
McLellan, Gerald P.	94,974
McPhail, Kathy M.	4,504
Melia, Joseph I.	4,063
Moen, Michelle M.	8,917
Molloy, Stephanie	3,363
Neufeld, Susanne M.	25,383
Oussoren, L. Michelle	5,755
Patrick, Janis M.	19,617
Paul, Leona F.	27,257
Peers, Richard	7,513
Pogue, Laura A.	39,958
Powell, Marian J.	67,992
Prince, Faye L.	27,324
Prince, Timothy C.	36,191
Putz, Greg	47,232
Rennebohm, Howard	7,620
Reutlinger, Karen J.	7,493
Revet, Jeannette R.	8,561
Ritchie, Gaye	19,678
Roberton, Linda	3,554
Ronyk, Gwenneth J.	75,661
Rose, Hugh M.	6,183
Rublee, Joyce D.	43,295
Ruhr, Debra C.	6,183
Schandor, Harold C.	8,660
Schmalenberg, John	8,385
Schweitzer, Michelle D.	7,030
Sentes, Debra L.	22,477
Sereda, Johanna M.	44,004
Shire, Donna	6,182
Sotropa, Irene L.	6,819
Stecyk, Cheryl A.	28,194
Stensrud, Sheila	2,734
Summers, Patricia F.	5,492
Taylor, Ruth G.	6,165
Tees, Dayna	21,857
Thomson, Gilbert R.	64,583
Trembley, Debra L.	29,588
Vaive, Robert	63,785
Veresh, Beverley R.	28,194
Ward, H. Gary	49,035
Weber, Gina M.	20,372
Zerr, Rosalyn A.	40,884
Zingbeil, Lorne A.	8,113
Zurowski, Janice M.	13,989

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Associated Printers Ltd.	$ 122,286
Bond, Kerry	42,060
Canadian Corps of Commissionaires	146,276
Corporate Business Machines Inc.	24,855
Digital Equipment of Canada Ltd.	124,460
Faxon/SMS Canada	40,311
Forbes Anderson Press Ltd.	31,731
Gamracy, Gerald	41,440
General Recorders Wascana	23,628
John Coutts Library Services Ltd.	20,232
Lang, Iris	30,821
Manufacturer Finance Programs Ltd.	62,491
Molnar, Arnold G.	11,091
Printco Graphics Inc.	54,801
Saskatchewan Property Management Corporation	181,481
SaskTel	457,581
Sywanyk, Ihor J.	42,060
Vaive, Robert	32,093
Westbridge Computer Corporation	36,811
Xerox Canada Ltd.	52,007

New Careers Corporation

All expenditures paid from this vote were grants to New Careers Corporation

Grant to New Careers Corporation (Subvote 1) .... **$ 5,736,700**

Northern Affairs Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 237	$ 64	$ 44	$	$ 36	$ 16	$ 1	$	$	$ 398
2 Payments to Saskatchewan Property Management Corporation	....	....	67	....	....	....	....	....	....	67
Total	**$ 237**	**$ 64**	**$ 111**	**$ ....**	**$ 36**	**$ 16**	**$ 1**	**$ ....**	**$ ....**	**$ 465**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Administration (Subvote 1)

Payees under $5,000	**$**	**1,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Goffin, Brian Peter	$	48,795
Keyes, Walter		73,661
Kolenchuk, Darlene L.		24,688
Rowlett, Carol		25,479
Stickland, M. L. Alison		55,962
Turkheim, Richard J.		44,177
Whitby, Susan J.		9,608

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Saskatchewan Property Management Corporation	$	70,955
SaskTel		20,059

Parks and Renewable Resources

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Executive Administration	$ 676	$	$ 82	$	$ 142	$ 12	$	$ 11	$	$ 923
2 Management Services	2,428	....	1,726	2	63	54	....	52	....	4,325
39 Communications	353	....	156	290	9	50	3	1	....	862
40 Parks	882	....	87	....	92	37	....	1	....	1,099
48 Resource Lands	975	....	102	....	56	11	....	5	....	1,149
6 Wildlife	1,785	....	328	....	282	50	....	4	....	2,449
34 Fisheries	1,514	....	271	....	196	13	....	34	....	2,028
4 Forestry	2,482	....	491	....	256	139	....	11	3,035	6,414
5 Forest Fire Operations	....	....	....	....	....	....	....	....	12,578	12,578
8 Operations	10,074	6	2,047	....	1,782	169	....	153	....	14,231
41 Contract Services	1,012	....	84	....	50	136	....	8	....	1,290
14 Wildlife Landowner Assistance	51	....	229	....	81	567	....	....	....	928
57 Payments to Saskatchewan Property Management Corporation	....	....	6,807	....	....	44	....	6	....	6,857
49 To provide an operating subsidy to the Resource Protection and Development Revolving Fund for fire suppression	....	....	....	....	....	....	....	....	19,253	19,253
38 To provide for a net expenditure (recovery) of (from) the Resource Protection and Development Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(3,432)	(3,432)
46 To provide an operating subsidy to the Commercial Revolving Fund	....	....	....	....	....	....	....	....	6,764	6,764
37 To provide for a net expenditure (recovery) of (from) the Commercial Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	32	32
20 Fish and Wildlife Development Fund	....	....	....	....	....	....	2,293	....	....	2,293
30 Grants to Regional Parks	....	....	....	....	....	....	2,305	....	....	2,305
32 Grants to agencies and organizations concerned with resource conservation, safety and promotional activities	....	....	....	....	....	....	338	....	....	338
60 Grant to the Meewasin Valley Authority (Statutory)	....	....	....	....	....	....	831	....	....	831
61 Grant to the Wakamow Valley Authority (Statutory)	....	....	....	....	....	....	98	....	....	98
62 Grant to the Wascana Centre Authority (Statutory)	....	....	....	....	....	....	877	....	....	877
63 Grant to the City of Swift Current for the Chinook Parkway	....	....	....	....	....	....	78	....	....	78

64 Payment to the Wascana Centre Authority for maintenance of grounds.........	....	....	....	....	....	....	2,047	....	....	2,047
58 Members of the Executive Council (Statutory)	44	....	....	....	....	....	....	....	....	44
59 Park Facilities and Resource Development..........................	....	....	....	....	....	....	....	....	1,435	1,435
Total...	**$ 22,276**	**$ 6**	**$ 12,410**	**$ 292**	**$ 3,009**	**$ 1,282**	**$ 8,870**	**$ 286**	**$ 39,665**	**$ 88,096**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Communications (Subvote 39)

Payees under $5,000	$	3,200

Fish and Wildlife Development Fund (Subvote 20)

Fish and Wildlife Development Fund	$	2,293,401

Grants to Regional Parks (Subvote 30)

Provincial Regional Parks Capital:

Assiniboia Regional Park Authority	$	79,943
Bengough and District Regional Park Authority		10,423
Big River Regional Park Authority		7,916
Biggar and District Regional Park Authority		10,235
Brightsand Lake Regional Park Authority		8,533
Cabri Regional Park Authority		8,800
Carlton Trail Regional Park Authority		16,342
Clearwater Lake Regional Park Authority		12,137
Emerald Lake Regional Park Authority		24,315
Esterhazy Regional Park Authority		16,000
Eston Riverside Regional Park Authority		45,873
Fishing Lake Regional Park Authority		118,321
Grenfell Regional Park Authority		13,333
Hudson Bay Regional Park Authority		20,704
Kemoca Regional Park Authority		32,000
Kindersley Regional Park Authority		91,653
Lake Charron Regional Park Authority		13,433
Last Mountain Regional Park Authority		12,378
Lemsford Ferry Regional Park Authority		26,666
Leroy Leisureland Regional Park Authority		16,268
Martin's Lake Regional Park Authority		44,657
McNab Regional Park Authority		7,809
Meeting Lake Regional Park Authority		14,000
Melville Regional Park Authority		30,644
Memorial Lake Regional Park Authority		40,000
Moosomin and District Regional Park Authority		12,666
Nickle Lake Regional Park Authority		19,734
Nipawin and District Regional Park Authority		48,000
Notukeu Regional Park Authority		29,251
Ogema Regional Park Authority		5,581
Oungre Memorial Regional Park Authority		13,063
Oyama Regional Park Authority		11,554
Palliser Regional Park Authority		25,022
Prairie Lake Regional Park Authority		10,000
Radville Laurier Regional Park Authority		13,466
Sandy Beach Regional Park Authority		6,289
Silver Lake Regional Park Authority		78,295
St. Brieux Regional Park Authority		51,000
Sturgeon Lake Regional Park Authority		18,000
Sturgis and District Regional Park Authority		11,304
Suffern Lake Regional Park Authority		9,137
Table Mountain Regional Park Authority		30,000
Thomson Lake Regional Park Authority		96,666
Tisdale and District Regional Park Authority		9,541
Unity and District Regional Park Authority		35,808
Valley Regional Park Authority		30,000
Wapiti Valley Regional Park Authority		38,619
Whitesand Regional Park Authority		21,474
Wood Mountain Regional Park Authority		10,648
Woodlawn Regional Park Authority		26,686
Payees under $5,000		32,745
	$	1,416,932

Provincial Regional Parks Maintenance:

Assiniboia Regional Park Authority	$	10,279
Atton's Lake Regional Park Authority		10,810
Bengough and District Regional Park Authority		10,075
Biggar and District Regional Park Authority		6,345
Brightsand Lake Regional Park Authority		5,745
Carlton Trail Regional Park Authority		12,070
Clearwater Lake Regional Park Authority		13,690
Craik and District Regional Park Authority		5,740
Duck Mountain Regional Park Authority		14,525
Dunnet Regional Park Authority		14,480
Eagle Creek Regional Park Authority		8,750
Elrose Regional Park Authority		8,065
Esterhazy Regional Park Authority		16,975
Eston Riverside Regional Park Authority		14,430
Fishing Lake Regional Park Authority		15,972
Glenburn Regional Park Authority		5,470
Grenfell Regional Park Authority		9,400
Hudson Bay Regional Park Authority		10,235
Jean Louis Legare Regional Park Authority		11,545
Kemoca Regional Park Authority		9,250
Kindersley Regional Park Authority		16,875
Kinistino Struthers Lake		6,315
Kipabiskau Regional Park		11,420
Lac Pelletier Regional Park Authority		5,790
Last Mountain Regional Park Authority		14,895
Lemsford Ferry Regional Park Authority		12,960
Leroy Leisureland Regional Park Authority		8,470
Macklin Lake Regional Park Authority		5,275
Manitou District Regional Park Authority		15,725
Martin's Lake Regional Park Authority		6,605
McNab Regional Park Authority		7,295
Meadow Lake Lions Regional Park Authority		16,570
Meeting Lake Regional Park Authority		13,070

Grant Payments — *(Concluded)*

Grants to Regional Parks (Subvote 30) — *(Concluded)*

Melville Regional Park Authority		28,015
Memorial Lake Regional Park Authority		6,410
Moosomin and District Regional Park Authority		10,070
Nickle Lake Regional Park Authority		7,715
Nipawin and District Regional Park Authority		13,350
Notukeu Regional Park Authority		8,584
Ogema Regional Park Authority		6,540
Oungre Memorial Regional Park Authority		9,423
Outlook and District Regional Park Authority		11,915
Palliser Regional Park Authority		21,660
Pasquia Regional Park Authority		17,049
Pine Cree Regional Park Authority		16,500
Radville Laurier Regional Park Authority		10,855
Redberry Lake Regional Park Authority		6,890
Sandy Beach Regional Park Authority		6,905
Silver Lake Regional Park Authority		12,425
Suffern Lake Regional Park Authority		14,005
Table Mountain Regional Park Authority		20,880
Thomson Lake Regional Park Authority		30,965
Tramping Lake Regional Park Authority		6,000
Unity and District Regional Park Authority		21,115
Valley Regional Park Authority		24,730
Wakaw Lake Regional Park Authority		10,132
Waldsea Lake Regional Park Authority		6,602
Wapiti Valley Regional Park Authority		21,285
West Central Regional Park Authority		10,950
Wilkie Regional Park Authority		13,925
Wood Mountain Regional Park Authority		12,655
Woodlawn Regional Park Authority		54,685
York Lake Regional Park Authority		10,170
Payees under $5,000		80,547
	$	**888,068**

Grants to agencies and organizations concerned with resource conservation, safety and promotional activities (Subvote 32)

Federal/Provincial Parks Council:		
Payees under $5,000	**$**	**1,309**
Canoe Route-Update and Development:		
Payees under $5,000	**$**	**2,500**
Co-operative Recreational Land Study:		
Payees under $5,000	**$**	**6,200**
Wildlife-Caribou Management:		
Beverly and Kaminuriak Caribou Management Board	**$**	**15,000**
Forestry-Forest Products:		
Saskatchewan Forestry Association	**$**	**8,500**
Fisheries/Wildlife — Student Assistance:		
Payees under $5,000	**$**	**2,000**
Wildlife — Student Assistance:		
University of Alberta	**$**	**5,000**
Fur Institute:		
Fur Institute of Canada	$	8,000
Payees under of $5,000		11,599
	$	**19,599**
Fish Transport Subsidy:		
Freshwater Fish Marketing Corporation	**$**	**277,883**

Grant to the Meewasin Valley Authority (Statutory) (Subvote 60)

Meewasin Valley Authority	**$**	**830,631**

Grant to the Wakamow Valley Authority (Statutory) (Subvote 61)

Wakamow Valley Authority	**$**	**98,301**

Grant to the Wascana Centre Authority (Statutory) (Subvote 62)

Wascana Centre Authority	**$**	**877,042**

Grant to the City of Swift Current for the Chinook Parkway (Subvote 63)

Swift Current, City of	**$**	**78,000**

Payment to the Wascana Centre Authority for maintenance of grounds (Subvote 64)

Wascana Centre Authority	**$**	**2,046,800**

Resource Protection and Development Revolving Fund

C.F.A. National Forest Congress 1992	**$**	**8,500**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Agar, Dawn	$ 16,737
Amundson, Dale L.	42,033
Anderson, Ellis Vestal	47,508
Anderson, Sher	43,941
Appleby, Alan G.	78,498
Arsenault, Alan	29,380
Ashcroft, Peter	45,010
Bahr, George Kenneth	51,960
Bailey, Richard W.	84,459
Baran, Fred M.	44,871
Barber, Sydney	59,022
Baumgartner, Anthony	38,073
Benson, James Alexander	60,174
Berezowsky, Ronald J.	51,223
Bernier, Donald L.	44,860
Betson, George W.	48,120
Bitz, Lucille S.	33,572
Boczulak, David	37,634
Boyle, Brent	29,498
Brunt, Russell K.	45,836
Burant, Dominic G.	44,871
Burrows, Raymond Gordon	48,510
Cardinal, Larry J.	19,902
Carey, Colleen G.	38,808
Carlson, Carl Edward	48,891
Casavant, Felix Joseph	52,815
Chen, Maynard Y.	58,614
Cherney, Nancy E.	38,623
Cochlin, Peter Edwin	45,231
Coffin, Sharon Anne	47,996
Coleman, Rockney J.	41,019
Coombes, David Vern	47,919
Cressman, Douglas Norman	96,273
Davis, Judy	64,707
Desjarlais, Denise	41,657
Douglas, Dwayne E.	44,582
Douslin, Richard	41,007
Duncan, Allen H.	51,917
Duncan, Ross A.	63,965
Dunlop, Alex R.	44,310
Ehman, Dwight A.	48,489
Engele, Denis Henry	45,808
Enmark, Greg D.	48,120
Erickson, Ronald Wayne	44,433
Everett, Murray E.	49,446
Folk, Colleen	23,103
Gabel, Clark L.	55,464
Galloway, Lyle	46,376
Gamwell, Robert C.	56,016
Gerbrandt, Marvin M.	26,720
Giesbrecht, Larry	45,840
Golly, William Stuart	44,577
Gruszka, Fernanda	51,960
Gulkiewich, Ernest	39,348
Gyoerick, Brian L.	21,710
Hainstock, Keith E.	47,919
Harrison, Thomas Edward	51,432
Harvey, David Andrew	52,437
Healy, Elisabeth T.	4,522
Hedger, Hugh Harold	46,272
Hepworth, Brian	9,000
Heron, Allan K.	52,923
Hoare, George S.	41,241
Hobbs, Holly M.	32,939
Horn, Hart W.	57,342
Hunt, Hugh Maurice	64,152
Hutchinson, Richard	53,955
Ives, Jerry D.	48,465
Jacobson, A. Lynn	50,758
Jessop, Daryl William	45,808
Keel, Jack Warren	44,871
Kelly, Kenneth E.	52,675
Kidd, Robert	43,196
Kinnear, John David	47,070
Kirby, Calvin J.	65,253
Klassen, Marlon Keith	47,757
Koback, Lois	22,011
Kolosky, Wesley D.	61,259
Kopelchuk, Hon. Lorne A.	36,610
Laborde, Neil Edmund	44,048
Langan, Patrick	8,416
Lapchuk, Donald G.	28,538
Laxdal, Thomas G.	47,001
Lee, Curtis E.	38,431
Leitch, Brian Dale	39,872
Lidstone, Allan	29,098
Lightfoot, Wayne M.	48,120
Little, Murray T.	65,052
Loef, Calvin	47,151
Lozinsky, Kenny Franklin	59,380
Lungull, Eric	47,991
MacAulay, Donald J.	63,420
MacLennan, Ross R.	85,413
Marr, William A.	69,823
Mason, Bradley R.	38,556
Matthies, Nolan	60,018
Mazur, Douglas H.	69,803
McConnell, James Colin	64,272
McEachern, Robert D.	55,287
McIntosh, Lisa G.	34,488
Melnychuk, Ken W.	41,442
Merth, Donald F.	51,960
Messner, Ken	36,017
Mevel, Denis Joseph	43,674
Montgomery, Barbara J.	30,586
Muldoon, Joseph	48,773
Mulligan, Ryan	41,628
Murray, Alan R.	60,962
Murray, John	43,260
Murray, Kenneth G.	53,214
Naftel, Paul C.	69,843
Natyshak, Anita	6,726
Neggers, Carl	11,345
Nelson, Thomas Patrick	64,224
Nisbet, Virginia M.	41,609
Noble, David Arnold	63,657
Nokonechny, Ted	4,094
Oystryk, Leslie Micheal	43,668
Pasloski, Edwin R.	52,793
Patel, Baldevbhai S.	52,638
Pepper, George Wayne	64,224
Phillips, David W.	40,248
Pochailo, David	4,900
Powell, David	58,362
Powell, R. Graham	14,780
Preston, Carolyn	29,130
Reimer, Elvin	38,684
Roberts, Robert H.	38,403
Robins, Marlene R.	32,868
Rolles, Glen P.	67,749
Runge, Cheryl L.	43,860
Sanden, Richard T.	43,320
Sarnecki, Antoni L.	46,950
Sauder, Lloyd	7,845
Sawchyn, William W.	56,106
Scheelhaase, Cameron G.	54,681
Schiefner, Steven D.	39,769
Sherratt, Dennis	74,661
Shussel, Rick A.	45,808
Smith, Bruce L.	51,486
Smith, Richard	35,109
Smith, Shaun	48,340

Personal Services — *(Concluded)*

Stanley, Lawrence William	56,883
Stenzil, Robert J.	53,794
Sterzuk, Jeff A.	33,867
Stilling, Richard A.	44,871
Stubbington, Barry W.	49,950
Sukava, Larry Frank	60,018
Swanson, Mervin Eric	65,253
Swystun, Terry H.	57,417
Tellier, Maurice J.	44,052
Todd, Ronald J. L.	47,577
Tulloch, David	44,694
Vandermey, Shelleen	67,524
Walker, Edward F.	50,928
Warbeck, Joe P.	56,723
Ware, Karen Wesla	34,347
Wight, Ronald W.	64,131
Wingerchuk, Mike W.	48,120
Winter, Linda Janet	41,535
Wood, Sharon	56,037
Wu, Joe K.	48,802
Wyatt, Gary L.	59,709
Young, John Merlyn	46,034
Zaran, Wendy	30,885
Zerr, Susan Lee	20,267
Zielke, Randy	41,949

Commercial Revolving Fund

Flavell, Guy	$ 39,498
Foraie, Merle	36,007
Franklin, Roger S.	57,249
Gerbrandt, Marvin M.	17,159
Greggains, Walter William	41,523
Ingell, Carol	36,771
Ireland, William Garnet	38,976
MacDiarmid, Douglas	35,079
Treso, Leslie G.	31,116
Willard, Bruce	36,019
Wilson, Donna L.	35,244
Zalinko, Barbara J.	39,927

Resource Protection and Development Revolving Fund

Barton, Myron S.	$ 7,950
Begrand, Victor Charles	60,018
Berezowsky, Ronald J.	3,749
Chernysh, Joseph C.	40,128
Conacher, Glen A.	57,679
Davis, Byron W.	8,384
Dean, Edward Louis	48,281
Fraser, Michael	47,271
MacAuley, Angus J.	67,302
McCutcheon, John	44,448
Messner, Ken	5,506
Munro, James	52,249
O'Byrne, Ronald	3,000
Oberik, Larry G.	51,960
Pandila, Madan	5,673
Thompson, John D.	53,470
Weir, Harvey J.	41,241
Woodcock, Douglas Scott	52,778

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Athabaska Airways Ltd.	$ 30,886
B and S Emblem Ltd.	30,477
Commercial Revolving Fund	6,795,042
Consolidated Graphics	27,505
Data Business Forms Saskatchewan	36,275
Dennison Manufacturing Canada Inc.	84,851
Dome Media Buying Services Ltd.	95,949
Environmental Systems Research Institute Canada	40,440
Evans, Jack	37,361
Geodata Systems Ltd.	25,259
Harvey, David Andrew	21,109
Kodak Canada Inc.	34,530
Lamb Hardware Ltd.	55,923
LGS Group Inc.	37,820
M. C. Graphics Inc.	34,724
Mercury Graphics Corporation	47,543
Midwest Litho Inc.	53,656
Minister of Finance	50,321
Nielsen and Ashdown Air Services	25,000
North West Geomatics Ltd.	27,127
Prime Computer of Canada Ltd.	121,208
Printco Graphics Inc.	57,652
R. Nicholls Distributors Inc.	20,858
Resource Protection and Development Revolving Fund	33,118,659
Roberts and Poole Communications	119,105
Saskatchewan Government Insurance	20,112
Saskatchewan Power Corporation	123,582
Saskatchewan Property Management Corporation	7,992,008
Saskatchewan Public Service Commission	45,597
Saskatchewan Water Corporation	128,713
Saskatchewan Wheat Pool	47,169
SaskAuto	36,696
SaskTel	1,065,488
Signal Industries Ltd.	23,432
Southam Paragon Graphics	27,737
Success Office Systems	27,032
Toshiba of Canada Ltd.	25,474
WBM Office Systems (Regina) Ltd.	49,501
Westbridge Computer Corporation	409,813
Western Remote Sensing Ltd.	35,359
Wig, Brent	24,319
Zippy on Hamilton	83,192

Commercial Revolving Fund

A-1 Tank Cleaners	$ 31,478
Brandt Industries Ltd.	59,429
Crown Paper	40,879
Department of Parks and Renewable Resources	316,295
Dome Media Buying Services Ltd.	172,951
Farm and Garden Centre of Saskatoon Ltd.	22,116
Federated Co-operatives Ltd.	53,267
ICG Propane Inc.	57,634
Kushniruk Enterprises Ltd.	20,150
Malhiot, Kurt	1,690,000
Minister of Finance	28,575
Northern Paint Canada Inc.	30,610
Paradise Pools (Regina) Ltd.	26,254
Peter Lafleur Building Materials Ltd.	24,590

Other Payments — *(Continued)*

Prince Albert Foundry Ltd.	27,009
Roberts and Poole Communications	33,554
Saskatchewan Energy Corporation	179,052
Saskatchewan Power Corporation	426,121
Saskatchewan Property Management Corporation	275,714
SaskTel	162,111
Shirkey, Ulmer, Ottenbreit, Shirkey and McIntyre	200,000
Thomson Meats Ltd.	26,078

Resource Protection and Development Revolving Fund

Aerial Recon Surveys	$	59,929
Air-Sask Aviation Ltd.		103,294
Airquest Resource Surveys Ltd.		20,286
Anixter Canada Inc.		20,346
Arcand, Leo		32,438
Athabaska Airways Ltd.		1,721,774
Back, Reg		180,575
Beauchesne Design and Exhibit Co. Inc.		59,199
Beaver Engineering Ltd.		49,934
Beaver Lumber Co. Ltd.		30,005
Berlin Contracting		204,520
Bighorn Helicopters Inc.		62,355
Bjorkemar Construction and Consulting Ab		33,724
Black, Lyle		24,520
Buffalo Narrows Airways Ltd.		314,759
Buffalo Narrows, Northern Village of		41,323
C and F Installations Company (1984) Ltd.		128,964
C. Duncan Construction Ltd.		98,770
C.E.T. Holdings		46,662
Campbell Helicopters Ltd.		266,925
Can-Arc Helicopters Limited		54,739
Canadian Helicopters Limited		305,102
Canadian Interagency Forest Fire Centre		27,252
Canadian Territorial Helicopters Inc.		52,152
Canoe Lake Cree Nation		20,835
Capital Petroleum Service Ltd.		39,210
Cardiff Electric		45,505
Case Power and Equipment		189,329
Central Botanical Growers		54,375
Century Sales and Service Ltd.		23,178
Chemonics Industries (Canada) Ltd.		599,568
Clearwater Greenhouses		80,142
Conair Aviation Ltd.		51,844
Delta Helicopters Ltd.		206,574
Department of Parks and Renewable Resources		941,020
Dome Media Buying Services Ltd.		131,674
Econo Lumber		25,112
Esso Petroleum Canada		1,235,842
Federated Co-operatives Ltd.		180,883
First City Trust Equipment Financing Group		42,181
Four Seasons Greenhouses		155,463
G and L Mobile Communications		21,560
Gabriel Construction Ltd.		34,714
General Body and Equipment (Sask.) Ltd.		22,123
Haid Construction Ltd.		89,790
Highways Revolving Fund		63,667
Hornoi Leasing Ltd.		24,129
Hudson Bay Economic Development Centre		20,000
Humboldt Lumber Mart Ltd.		50,615
Hydro-Mech Services		21,288
Ile a La Crosse Airways		39,168
Ile a La Crosse, Northern Village of		55,819
Jackson Air Services Ltd.		70,027
Kramer Ltd.		48,019
La Loche Airways Ltd.		21,357
La Loche, Northern Village of		33,864
La Ronge Aviation Services Ltd.		102,205
Lawrence Bay Airways Ltd.		47,864
Len's Trucking Ltd.		21,084
Lightning Location and Protection Inc.		88,191
Long Beach Helicopters Ltd.		28,428
M. J. Construction		25,278
Marple Holdings Ltd.		29,020
McEwen Bros. Saskatchewan (1986) Ltd.		56,076
McNabb Motors Ltd.		46,482
Microtronic Computer Consultants		23,706
Mid City Electric (1979) Ltd.		33,419
Miners Construction Co. Ltd.		30,000
Minister of Finance		50,197
Motorola Canada Ltd.		166,492
Nagy Construction Ltd.		137,592
Nationwide Helicopters Ltd.		255,791
Nielsen and Ashdown Air Services		121,888
North Central Helicopters Ltd.		853,077
North Haven Lodge		25,469
North West Territories — Department of Finance		171,593
Northern		637,029
Northern Communications		28,797
Northern Reforestation Inc.		122,838
O'Hara Greenhouses		118,540
Olson's Ventures		69,970
Osprey Wings Ltd.		79,726
P. A. Aviation Services Ltd.		99,877
Par Industries Inc.		76,795
Park Greenhouses		40,614
Paul's Business Machines (Regina) Ltd.		29,721
Pelican Narrows Air Services		47,156
Pender Holdings Ltd. Flight Operations		34,624
Peter Lafleur Building Materials Ltd.		37,573
Pinehouse Lake Co-operative Ltd.		25,958
Prince Albert Foundary Ltd.		30,269
Prism Helicopters Ltd.		132,518
Protech Computer Systems		31,582
Provincial Treasurer of Alberta		30,000
R. R. Craig Building Supplies Ltd.		32,597
Receiver General for Canada — Communications Canada		83,987
Redhead Equipment Ltd.		44,663
Reed Ford Tractor Sales Ltd.		74,923
RNG Equipment Ltd.		91,489
Roberts and Poole Communications		86,587
Robertson Trading Ltd.		53,826
Roly's General Store		43,960
Roots Reforestation		151,413
Roy E. Parkes Enterprises Ltd.		32,453
Rupert's Land Operations Inc.		67,475
Saskatchewan Energy Corporation		20,174
Saskatchewan Forestry Association		48,970
Saskatchewan Power Corporation		111,056
Saskatchewan Property Management Corporation		8,649,688
Saskatchewan Research Council		29,640
SaskAuto		40,122
SaskTel		349,499
Scan Aviation Ltd.		61,442
Signal Industries Ltd.		29,465
Silver Mountain Equipment Inc.		35,580
Skiftun Construction Ltd.		146,310
Smiley's Groceries		33,311
Smokey Lake Tree Planters Inc.		235,675
Swayze Red-E-Mix Ltd.		24,363

Other Payments — *(Concluded)*

Tech Electric Ltd.	148,008
Thunder Hills Store	58,152
Timberland Air Services	258,896
Towerectors Inc.	49,413
Triple S Construction	192,035
Tupper's Construction Ltd.	30,479
Union Helicopters Ltd.	514,823
United Office Machines Ltd.	26,490
Uranium City Air Ltd.	36,442
W/S Consultants Ltd.	55,478
Wajax Industries Ltd.	78,218
Wayne's Lumber Ltd.	36,321
Western Mobile Homes Ltd.	38,427
Western Northwestern Helicopters Ltd.	706,442
Winston Grocery	20,990
Woodlands Enterprises Ltd.	37,776
Woodtick Wood Ltd.	127,606
Wright's Greenhouse	81,379
Yellowhead Helicopters	70,774

Provincial Auditor

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 2,155	$	$ 548	$ 15	$ 148	$ 150	$	$ 32	$	$ 3,048
Total	**$ 2,155**	**$ ....**	**$ 548**	**$ 15**	**$ 148**	**$ 150**	**$ ....**	**$ 32**	**$ ....**	**$ 3,048**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Ahmad, Mobashar	$ 74,633
Atkinson, Brian R.	87,377
Black, Robert L.	74,270
Bohn, Raymond A.	77,265
Coward, Deann	19,134
Creaser, Philip M.	74,270
Dayle, Graham	32,838
Evelt, Rosemarie	46,537
Ferguson, Judy	42,926
Grabarczyk, Roderick A.	54,718
Hall, Patricia E.	12,145
Heffernan, Michael A.	84,281
Hunt, John A.	83,678
Krip, Linda	27,118
Lacey, Barry	40,368
Martens, G. Andrew	70,250
McIntyre, Scott W.	55,748
Montgomery, Edward	74,270
Nyhus, Glen D.	61,021
Orrange, Loyd	63,960
Pradhan, Karim S.	69,181
Strelioff, Wayne	40,528
Tomlin, Heather	18,351
Velpel, Julianne	3,540
Weiler, Scott	27,723
Wendel, G. Fred	97,165
Wendel, Leslie E.	66,377

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Ernst and Young	$ 30,000
Institute Chartered Accountants of Saskatchewan	28,342
L and C Management	235,032
Merchant Burnett	45,177
Public Employees Superannuation Plan	88,548
Receiver General of Canada	66,853
SaskTel	21,968

Provincial Secretary

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
2 Executive Administration	$ 353	$	$ 173	$ 74	$ 50	$ 173	$	$ 19	$	$ 842
5 Provincial Inquiry Centre	....	....	....	....	....	92	....	....	....	92
6 Expenses of the Office of the Lieutenant Governor	68	....	51	....	21	22	....	1	....	163
9 Program Advisory Branch	107	....	35	....	2	6	....	22	....	172
7 Payments to Saskatchewan Property Management Corporation	....	....	1,134	....	....	....	65	49	....	1,248
8 Members of the Executive Council (Statutory)	7	....	....	....	....	....	....	....	....	7
Total	**$ 535**	**$ ....**	**$ 1,393**	**$ 74**	**$ 73**	**$ 293**	**$ 65**	**$ 91**	**$ ....**	**$ 2,524**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Payments to Saskatchewan Property Management Corporation (Subvote 7)

Saskatchewan Property Management Corporation	$ 65,249

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Bacon, Kirk	$ 8,434
Badham, Marjorie K.	10,695
Beres, Lynnette T.	6,182
Carle, Hubert	36,063
Clarke, William	67,265
Falkowsky, Nelson	6,874
Graham, J. Glennie	8,125
Harvey, Lisa	8,281
Heppelle, Paul F.	40,315
Hersche, Robert	31,759
Humenny, Mary Patricia	18,528
Langston, Patricia	19,103
Larochelle, Yves	11,350
MacTavish, Leslie	6,217
Muir, Bonnie Jean	6,102
Nagel, Kimberly	17,013
Ohm, Margaret	5,175
Olchowski, Gloria	12,893
Peterson, Elaine J.	30,842
Saxinger, Joseph	5,884
Staff, Wilma	9,545
Stephenson, Bonnie	6,874
Stewart, Monique	20,006
Thomsen, Sandra	4,789
Tucker, Mary Diane	41,568
Wall, Audrey G.	25,113
White, Irene Ann	31,242

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Capital Communications Inc.	$ 60,352
Communigrafx Inc.	36,874
Dome Advertising Ltd.	45,075
Forbes Anderson Press Ltd.	24,631
Receiver General for Canada — Supply and Services Canada	92,627
Saskatchewan Film and Video Development Corporation	25,000
Saskatchewan Property Management Corporation	1,272,868
SaskTel	59,778
Smail Communications	26,000
Strategy West Public Relations Ltd.	24,980

Public Service Commission

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Administrative and Information Services	$ 1,133	$	$ 835	$ 28	$ 25	$ 63	$	$ 35	$	$ 2,119
3 Employee Relations	522	....	97	6	14	13	....	2	....	654
11 Staff Development	507	....	234	2	38	30	....	18	....	829
12 Employment Services	1,160	....	119	2	27	11	....	1	....	1,320
13 Classification	543	....	50	....	18	2	....	1	....	614
15 Student Employment Programs	3,008	....	....	....	....	730	....	....	....	3,738
14 Payments to Saskatchewan Property Management Corporation	....	....	589	....	....	1	....	....	....	590
Total	**$ 6,873**	**$ ....**	**$ 1,924**	**$ 38**	**$ 122**	**$ 850**	**$ ....**	**$ 57**	**$ ....**	**$ 9,864**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Atkinson, David N.	$ 35,780
Aulie, Karen	35,268
Barks, Calvin R.	26,675
Beazely, Donald D.	60,018
Betker, Brenda Rae	22,455
Biller, Margot K.	9,614
Black, Donald I.	41,090
Blommaert, Kenneth O.	40,098
Bridge, Denise A.	42,905
Burmeister, Gabriele	25,151
Bussiere, Paule	4,916
Cameron, Daniel R.	64,224
Casswell, Frederick H.	24,640
Charette, Marc-Andre	5,140
Chetty, Romila	47,367
Church, M. Joan	22,469
Chyzowski, Theresa Ann	27,394
Clarke, John D.W.	60,018
Clermont, Alain R.	50,385
Costescu, Elaine	55,052
Crease, Diane	38,310
Curran, John	66,245
Davis, S. Dawn	32,802
Deck, Ray J.	44,835
Dorsch, Hank	35,156
Drake, Jennifer Lynn	3,830
Dunne, Albert J.	56,106
Dziad, Wayne D.	48,504
Eberle, Denise A.	12,898
Eiswerth, Sharon E.	18,919
Essenburg, Herbert E.	49,329
Fauchon, Lorrie L.	25,038
Feldstein, Ellie	42,855
Foster, Laura J.	39,849
Foulds, Terry	48,226
Frei, Donna	35,175
Frohlick, Melva R.	26,706
Glover, Ivy Lois	34,347
Goertz, David Roger	34,884
Gouin, Sonia	4,917
Greenalgh, Patricia	28,060
Gyoerick, Brian L.	14,970
Hawrishock, Laurie	41,121
Heinrichs, Doralyn F.	25,084
Huber, Lee Adele	38,199
Hunt, Lori Leigh	11,651
Ingram, B. Joan	30,118
James, Chandra	25,650
Jeworski, Doriole M.	22,817
Johns, K. Dwayne	36,477
Jones, Karen D.	29,015
King, Ruth I.	32,589
Klatt, Christa M.	25,015
Kowula, Lorrie L.	31,485

Kutarna, Mary C.	52,071
Lapchuk, Donald G.	11,946
Larmer, Orville D.	9,617
Lebell, Rory T.A.	45,142
Lesanko, Helen	26,706
Lipsett, Lori D.	29,229
Lizotte, Stephane	5,043
Loewen, Wilfred D.	74,092
MacKay, Timothy	5,552
MacRae, Valerie D.	22,111
Malone, Sean Edward	8,493
Marchand, Debra L.	34,676
McKibben, Dawn Leah	24,248
McKinlay, James	69,813
McPhail, John D.R.	99,470
Miller, Elizabeth W.	42,447
Moquin, Jean	4,862
Morin, Sylvie	4,916
Murray, Michael	47,037
Neden, Susan L.	47,496
Nelson, Tammy B.	4,529
Nicol, Lorraine A.	64,077
Nosal, Isabelle Marianne	20,122
Ochitwa, Sandra M.	33,276
Paquin, Julie	4,917
Parenteau, W. Allan	41,745
Poisson, Stephanie S.P.	5,043
Potts, Audrey	27,256
Pretty, Marie	4,916
Puchyr, John	44,674
Radwanski, Jan	23,692
Redshaw, Lorraine	30,477
Reifferscheid, Lorie	29,505
Roberts, Helen	38,389
Rowbothan, Roberta G.	15,345
Schultz, Glenda M.	5,013
Schuster, Donald Walter	64,306
Smith, Raymond	67,194
Soulsby, Ann	18,406
Sparks, Dwayne E.	9,523
Stevenson, Donald W.	56,016
Swanston, Marlene D.	38,056
Terry, Bonnie D.	53,259
Thurmeier, Heather	51,668
Tuer, Allan G.	57,145
Uhrich, Terri L.	9,364
Vincent, Michel	5,043
Warick, Ruth	55,421
Waschuk, Mary-Lynn	52,530
Wolk, Gwen C.	39,777
Zerr, Donald J.	60,018
Zerr, Susan Lee	24,745
Ziegler, Bernadette	4,144

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

BBM Human Resource Consultants Inc.	52,372
Broad Holdings Ltd.	71,900
Cubbon Advertising Concepts	29,487
Flagstone Training and Consulting	31,121
GDS and Associates Systems Ltd.	98,696
Language Education Services	21,909
Lemmex and Associates Ltd.	28,827
LGS Group Inc.	65,439
Maureen Hannah and Association Inc.	23,871
Minister of Finance	679,536

Printco Graphics Inc.	30,338
Saskatchewan Crop Insurance Corporation	44,078
Saskatchewan Property Management Corporation	938,763
SaskTel	131,183
SHL Systemhouse Inc.	109,448
University of Regina	46,730
Westbridge Computer Corporation	364,063
Xerox Canada Ltd.	24,075

Rural Development (Ordinary Expenditure)

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 700	$	$ 189	$	$ 132	$ 9	$	$ 3	$	$ 1,033
6 Transportation Planning	178	....	19	3	14	13	....	2	....	229
8 Municipal Finance and Advisory Services	328	....	42	....	27	2	....	2	....	401
9 Community Planning	624	....	54	....	33	6	....	1	....	718
10 Road Services	1,618	....	90	....	203	11	....	3	....	1,925
11 Drafting Services	147	....	21	....	....	7	....	1	....	176
12 Bridge Services	261	....	11	....	4	1	....	1	....	278
2 Ferry Services	844	....	266	....	3	55	....	33	....	1,201
18 Rural Community Development	682	....	126	1	108	50	....	2	....	969
22 Extension Branch	3,876	....	263	20	529	39	....	48	....	4,775
23 Lands Branch	4,667	....	2,728	78	470	544	3	262	....	8,752
27 Rural Service Network	1,693	....	1,326	....	58	15	....	19	....	3,111
15 Rural Information Services	291	....	707	274	18	20	....	13	....	1,323
19 Payments to Saskatchewan Property Management Corporation	....	....	2,704	....	....	4	....	7	....	2,715
3 Grants for Rural Development	....	....	....	....	....	....	47,866	....	....	47,866
24 Assistance to general agricultural interests or purposes	....	....	....	....	....	....	883	....	....	883
25 Grants under the 4-H Program	....	....	....	....	....	....	271	....	....	271
26 Grants in lieu of taxes on Crown land	....	....	966	....	....	....	....	....	....	966
20 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total	**$ 15,946**	**$ ....**	**$ 9,512**	**$ 376**	**$ 1,599**	**$ 776**	**$ 49,023**	**$ 397**	**$ ....**	**$ 77,629**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Lands Branch (Subvote 23)

Payees under $5,000	$ 3,289

Grants for rural development (Subvote 3)

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Aberdeen No. 373	$ 63,046	$ 5,799	$ 16,079	$	$ 84,924
Abernethy No. 186	91,358	9,386	27,236	....	127,980
Antelope Park No. 322	7,356	4,277	....	....	11,633
Antler No. 61	48,664	9,221	38,557	....	96,442
Arborfield No. 456	127,181	8,718	56,710	....	192,609
Argyle No. 1	55,605	6,332	18,613	....	80,550
Arlington No. 79	93,414	9,463	46,330	....	149,207
Arm River No. 252	506,256	7,739	58,242	....	572,237
Auvergne No. 76	156,966	8,300	65,706	....	230,972
Baildon No. 131	82,651	8,434	50,513	....	141,598
Barrier Valley No. 397	131,735	7,190	58,751	....	197,676
Battle River No. 438	79,005	7,788	48,207	10,249	145,249
Bayne No. 371	82,974	9,708	63,401	....	156,083
Beaver River No. 622	74,581	11,295	107,738	....	193,614
Bengough No. 40	25,261	8,693	76,597	....	110,551
Benson No. 35	145,455	11,931	32,382	....	189,768
Big Arm No. 251	67,705	7,348	53,029	....	128,082
Big Quill No. 308	118,918	9,670	57,666	4,782	191,036
Big River No. 555	88,260	5,689	39,086	5,660	138,695
Big Stick No. 141	67,514	5,720	7,780	....	81,014
Biggar No. 347	104,465	13,706	109,312	....	227,483
Birch Hill No. 460	79,423	8,681	44,174	8,316	140,594
Bjorkdale No. 426	413,630	13,227	99,022	17,626	543,505
Blaine Lake No. 434	64,828	9,636	60,693	....	135,157
Blucher No. 343	29,384	3,000	....	....	32,384
Bone Creek No. 108	88,557	10,493	50,218	5,459	154,727
Bratt's Lake No. 129	11,709	10,830	10,471	....	33,010
Britannia No. 502	252,169	15,539	26,837	....	294,545
Brock No. 64	155,498	9,063	34,478	....	199,039
Brokenshell No. 68	13,324	8,813	73,884	5,667	101,688
Browning No. 34	169,292	15,135	....	....	184,427
Buchanan No. 304	69,092	10,172	54,161	11,283	144,708
Buckland No. 491	77,802	11,760	....	....	89,562
Buffalo No. 409	121,271	10,784	74,610	....	206,665
Calder No. 241	73,772	8,555	54,160	....	136,487
Caledonia No. 99	53,939	8,690	40,889	8,003	111,521
Cambria No. 6	67,984	8,189	44,366	....	120,539
Cana No. 214	83,085	8,495	40,537	7,646	139,763
Canaan No. 225	69,589	5,912	44,101	....	119,602
Canwood No. 494	241,564	20,969	171,389	....	433,922
Carmichael No. 109	86,254	7,869	17,337	....	111,460
Caron No. 162	72,312	7,532	9,221	7,958	97,023
Chaplin No. 164	59,014	4,744	....	....	63,758
Chester No. 125	51,023	9,363	....	4,418	64,804
Chesterfield No. 261	105,019	16,155	92,071	3,897	217,142
Churchbridge No. 211	84,323	9,082	23,709	....	117,114
Clayton No. 333	129,984	12,957	90,865	3,845	237,651
Clinworth No. 230	20,989	10,374	29,460	....	60,823
Coalfields No. 4	106,118	11,668	....	....	117,786
Colonsay No. 342	68,839	3,000	....	....	71,839
Connaught No. 457	125,426	13,665	86,340	....	225,431
Corman Park No. 344	456,027	28,187	....	71,061	555,275
Cote No. 271	24,831	8,044	32,149	4,574	69,598
Coteau No. 255	71,932	7,466	52,914	....	132,312
Coulee No. 136	78,003	7,401	40,852	3,585	129,841
Craik No. 222	110,069	8,683	41,170	....	159,922
Cupar No. 218	108,451	11,204	66,797	....	186,452
Cut Knife No. 439	77,830	7,855	45,579	....	131,264
Cymri No. 36	200,972	13,811	....	....	214,783
Deer Forks No. 232	88,461	5,625	14,447	....	108,533
Douglas No. 436	98,245	9,683	53,358	....	161,286
Duck Lake No. 463	87,637	7,837	70,226	9,572	175,272

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Dufferin No. 190	$ 61,482	$ 9,462	$ 25,840	$	$ 96,784
Dundurn No. 314	35,134	3,000	....	....	38,134
Eagle Creek No. 376	89,034	9,634	75,439	....	174,107
Edenwold No. 158	150,601	14,838	....	....	165,439
Elcapo No. 154	95,059	9,407	57,936	....	162,402
Eldon No. 471	294,830	12,288	....	....	307,118
Elfros No. 307	85,513	9,553	64,831	6,813	166,710
Elmsthrope No. 100	118,386	8,755	65,501	3,689	196,331
Emerald No. 277	76,291	10,052	56,029	4,678	147,050
Enfield No. 194	72,152	8,387	67,021	....	147,560
Enniskillen No. 3	41,735	8,638	....	....	50,373
Enterprise No. 142	130,792	11,373	31,611	....	173,776
Estevan No. 5	79,465	11,704	....	7,594	98,763
Excel No. 71	81,290	8,627	43,535	12,376	145,828
Excelsior No. 166	88,983	14,259	81,382	3,221	187,845
Eye Hill No. 382	216,015	7,873	....	....	223,888
Eyebrow No. 193	56,144	7,872	50,513	....	114,529
Fertile Belt No. 183	121,496	8,546	4,937	2,960	137,939
Fertile Valley No. 285	16,405	8,339	8,718	....	33,462
Fillmore No. 96	66,329	8,981	47,945	....	123,255
Fish Creek No. 402	101,322	8,734	69,912	....	179,968
Flett's Springs No. 429	94,755	11,711	42,038	4,991	153,495
Foam Lake No. 276	105,718	14,238	68,797	6,597	195,350
Fox Valley No. 171	63,969	10,610	57,060	....	131,639
Francis No. 127	93,287	12,375	16,796	....	122,458
Frenchman Butte No. 501	155,663	16,268	64,532	7,125	243,588
Frontier No. 19	70,449	8,441	54,688	....	133,578
Garden River No. 490	110,660	8,693	75,069	....	194,422
Garry No. 245	117,230	9,283	75,154	....	201,667
Glen Bain No. 105	71,527	8,780	56,748	....	137,055
Glen McPherson No. 46	9,141	4,226	27,595	....	40,962
Glenside No. 377	61,190	8,019	65,048	....	134,257
Golden West No. 95	72,716	7,866	27,195	5,199	112,976
Good Lake No. 274	84,729	9,753	60,464	3,481	158,427
Grandview No. 349	58,754	7,377	49,934	....	116,065
Grant No. 372	93,827	7,410	51,409	....	152,646
Grass Lake No. 381	96,208	7,553	10,205	3,793	117,759
Grassy Creek No. 78	72,086	6,385	33,335	....	111,806
Gravelbourg No. 104	84,990	8,656	47,302	4,366	145,314
Grayson No. 184	27,261	9,612	39,359	5,972	82,204
Great Bend No. 405	75,636	8,462	58,605	....	142,703
Greenfield No. 529	56,598	....	....	....	56,598
Griffin No. 66	104,852	10,545	18,243	6,605	140,245
Gull Lake No. 139	33,155	7,913	12,281	....	53,349
Happy Valley No. 10	12,495	3,084	17,911	5,772	39,262
Happyland No. 231	93,822	12,965	61,607	....	168,394
Harris No. 316	175,636	6,809	41,779	....	224,224
Hart Butte No. 11	56,323	8,936	....	....	65,259
Hazel Dell No. 335	85,881	9,544	78,053	10,085	183,563
Hazelwood No. 94	131,058	7,350	48,593	....	187,001
Heart's Hill No. 352	135,957	9,240	11,003	3,169	159,369
Hillsborough No. 132	5,689	3,000	16,873	....	25,562
Hillsdale No. 440	87,942	9,369	51,207	....	148,518
Hoodoo No. 401	313,628	11,641	33,198	5,452	363,919
Hudson Bay No. 392	64,529	12,166	74,706	15,180	166,581
Humboldt No. 370	85,245	10,543	42,327	....	138,115
Huron No. 223	48,847	6,687	29,278	....	84,812
Indian Head No. 156	99,692	8,590	20,229	....	128,511
Insiger No. 275	38,163	8,421	56,202	....	102,786
Invergordon No. 430	110,360	10,953	78,228	12,942	212,483
Invermay No. 305	102,278	10,075	80,343	....	192,696
Ituna Bon Accord No. 246	72,625	7,952	45,744	3,377	129,698
Kellross No. 247	85,631	9,959	63,099	....	158,689
Kelvington No. 366	145,981	9,666	70,006	....	225,653
Key West No. 70	56,617	8,531	74,626	5,511	145,285
Keys No. 303	47,913	9,281	54,612	3,481	115,287
Kindersley No. 290	164,339	20,946	....	....	185,285
King George No. 256	25,716	5,645	31,492	....	62,853

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Kingsley No. 124	$ 107,213	$ 10,756	$ 20,858	$	$ 138,827
Kinistino No. 459	322,379	14,648	110,257	....	447,284
Kutawa No. 278	63,789	5,538	42,018	....	111,345
Lac Pelletier No. 107	56,629	7,846	40,579	2,804	107,858
Lacadena No. 228	75,977	14,017	27,067	13,827	130,888
Laird No. 404	61,597	10,541	55,632	....	127,770
Lajord No. 128	36,103	10,315	....	32,380	78,798
Lake Johnston No. 102	29,949	5,970	46,723	3,169	85,811
Lake Lenore No. 399	98,174	9,377	65,242	....	172,793
Lake Alma No. 8	60,173	7,262	39,022	5,459	111,916
Lake of the Rivers No. 72	25,004	7,524	46,173	....	78,701
Lakeland No. 521	31,838	3,314	....	....	35,152
Lakeside No. 338	139,529	10,557	78,491	....	228,577
Lakeview No. 337	107,144	11,245	79,733	5,355	203,477
Langenburg No. 181	126,559	5,414	....	....	131,973
Last Mountain Valley No. 250	77,122	9,107	61,117	....	147,346
Laurier No. 38	75,985	7,422	21,167	....	104,574
Lawtonia No. 135	41,165	8,328	63,171	....	112,664
Leask No. 464	183,070	12,829	107,527	2,856	306,282
Leroy No. 339	95,447	11,642	74,292	....	181,381
Lipton No. 217	86,345	8,964	53,396	....	148,705
Livingston No. 331	328,738	8,502	59,187	....	396,427
Lomond No. 37	86,348	9,447	....	....	95,795
Lone Tree No. 18	18,434	5,696	45,554	....	69,684
Longlaketon No. 219	168,832	12,973	100,767	....	282,572
Loon Lake No. 561	52,085	11,035	76,754	3,273	143,147
Loreburn No. 254	40,520	9,531	11,467	....	61,518
Lost River No. 313	168,626	4,031	18,642	....	191,299
Lumsden No. 189	160,554	10,611	55,348	....	226,513
Manitou Lake No. 442	150,447	10,467	30,992	....	191,906
Mankota No. 45	98,255	10,156	74,459	5,147	188,017
Maple Bush No. 224	231,920	6,847	58,477	....	297,244
Maple Creek No. 111	142,197	14,355	106,649	....	263,201
Mariposa No. 350	24,397	6,370	30,166	....	60,933
Marquis No. 191	71,562	9,943	46,209	6,962	134,676
Marriott No. 317	64,770	7,752	42,822	....	115,344
Martin No. 122	84,268	6,302	19,363	....	109,933
Maryfield No. 91	49,534	8,347	42,192	....	100,073
Mayfield No. 406	71,931	7,042	20,767	....	99,740
McCraney No. 282	98,359	8,863	64,053	....	171,275
McKillop No. 185	43,626	8,207	23,403	24,254	99,490
McLeod No. 185	94,062	10,671	53,369	....	158,102
Meadow Lake No. 588	317,562	19,383	165,665	....	502,610
Medstead No. 497	104,203	8,991	85,225	....	198,419
Meeting Lake No. 466	353,255	8,610	73,270	11,231	446,366
Meota No. 468	83,478	8,806	25,864	36,571	154,719
Mervin No. 499	213,769	16,952	116,497	21,205	368,423
Milden No. 286	70,794	8,694	4,090	....	83,578
Milton No. 292	22,090	6,767	39,572	....	68,429
Miry Creek No. 229	77,257	12,058	41,791	....	131,106
Monet No. 257	49,772	10,569	....	....	60,341
Montmartre No. 126	33,857	10,876	46,155	5,147	96,035
Montrose No. 315	21,940	5,257	26,582	....	53,779
Moose Creek No. 33	90,016	8,756	....	....	98,772
Moose Jaw No. 161	81,421	6,048	....	....	87,469
Moose Mountain No. 63	35,979	7,875	24,738	2,700	71,292
Moose Range No. 486	201,014	17,059	122,453	....	340,526
Moosomin No. 121	67,760	6,670	5,877	....	80,307
Morris No. 312	87,122	5,669	8,633	....	101,424
Morse No. 165	239,687	11,311	60,264	....	311,262
Mount Hope No. 279	118,298	12,394	82,304	....	212,996
Mount Pleasant No. 2	85,724	9,766	....	....	95,490
Mountain View No. 318	73,402	8,135	1,072	....	82,609
Newcombe No. 260	32,111	8,206	24,832	....	65,149
Nipawin No. 487	176,869	14,350	84,463	....	275,682
North Battleford No. 437	24,570	8,920	14,690	....	48,180
North Qu'Appelle No. 187	124,227	7,977	....	10,814	143,018
Norton No. 69	71,174	7,799	56,943	....	135,916

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Oakdale No. 320	$ 108,859	$ 10,630	$	$	$ 119,489
Old Post No. 43	98,535	13,532	108,682	....	220,749
Orkney No. 244	98,182	11,086	35,977	....	145,245
Paddockwood No. 520	116,220	10,936	95,766	4,626	227,548
Parkdale No. 498	54,139	11,444	76,179	11,067	152,829
Paynton No. 470	24,131	5,188	25,346	....	54,665
Pense No. 160	84,508	8,035	....	....	92,543
Perdue No. 346	49,893	7,814	41,141	....	98,848
Piapot No. 110	183,257	12,736	95,460	....	291,453
Pinto Creek No. 75	68,324	8,740	73,142	....	150,206
Pittville No. 169	29,358	9,034	65,839	....	104,231
Pleasant Valley No. 288	225,209	7,556	41,059	7,698	281,522
Pleasantdale No. 398	114,648	9,530	65,188	6,500	195,866
Ponass Lake No. 367	157,831	11,713	80,124	....	249,668
Poplar Valley No. 12	76,658	8,002	8,315	....	92,975
Porcupine No. 395	170,063	17,410	143,678	6,240	337,391
Prairie No. 408	28,596	7,843	57,160	....	93,599
Prairie Rose No. 309	81,388	6,929	38,079	....	126,396
Prairiedale No. 321	104,697	6,252	....	....	110,949
Preeceville No. 334	228,223	15,528	127,896	14,087	385,734
Prince Albert No. 461	132,654	12,855	24,896	....	170,405
Progress No. 351	30,505	9,135	27,937	....	67,577
Reciprocity No. 32	90,443	9,746	....	....	100,189
Redberry No. 435	136,832	13,514	126,973	....	277,319
Redburn No. 130	88,697	9,404	6,397	....	104,498
Reford No. 379	106,128	7,874	45,920	....	159,922
Reno No. 51	122,121	11,736	90,690	....	224,547
Riverside No. 168	46,557	12,531	....	....	59,088
Rocanville No. 151	116,479	3,689	....	....	120,168
Rodgers No. 133	60,751	5,224	38,526	3,793	108,294
Rosedale No. 283	147,113	10,439	81,423	....	238,975
Rosemount No. 378	74,347	5,495	36,009	....	115,851
Rosthern No. 403	148,352	12,811	63,765	16,568	241,496
Round Hill No. 467	119,552	8,350	71,936	....	199,838
Round Valley No. 410	72,716	7,632	28,784	....	109,132
Rudy No. 284	10,719	8,450	57,620	....	76,789
Saltcoats No. 213	100,619	9,748	51,873	....	162,240
Sarnia No. 221	90,618	10,724	81,973	5,973	189,288
Saskatchewan Landing No. 167	53,780	7,900	31,686	....	93,366
Sasman No. 336	33,341	14,818	94,209	27,139	169,507
Scott No. 98	33,723	12,763	55,012	....	101,498
Senlac No. 411	100,520	7,470	40,668	....	148,658
Shamrock No. 134	64,836	5,946	47,217	....	117,999
Shellbrook No. 493	200,015	15,003	104,105	13,782	332,905
Sherwood No. 159	275,240	12,773	....	....	288,013
Silverwood No. 123	75,390	9,151	....	5,199	89,740
Sliding Hills No. 273	116,475	12,231	63,475	8,583	200,764
Snipe Lake No. 259	131,084	16,886	....	....	147,970
Souris Valley No. 7	149,532	10,051	48,277	5,459	213,319
South Qu'Appelle No. 157	78,116	10,561	51,515	9,461	149,653
Spalding No. 368	89,413	11,848	77,384	....	178,645
Spiritwood No. 496	225,256	18,426	149,247	....	392,929
Spy Hill No. 152	123,908	3,000	....	....	126,908
St. Andrews No. 287	72,895	10,365	445	....	83,705
St. Louis No. 431	93,160	12,024	66,416	15,500	187,100
St. Peter No. 369	93,901	13,634	91,769	....	199,304
St. Philips No. 301	21,012	6,326	42,994	....	70,332
Stanley No. 215	28,237	10,120	58,819	7,177	104,353
Star City No. 428	145,067	11,038	48,413	....	204,518
Stonehenge No. 73	78,175	10,727	72,253	5,667	166,822
Storthoaks No. 31	94,699	7,636	36,531	6,396	145,262
Surprise Valley No. 9	71,058	5,930	41,311	....	118,299
Sutton No. 103	79,471	8,431	56,020	3,169	147,091
Swift Current No. 137	96,606	9,981	....	11,890	118,477
Tecumseh No. 65	71,977	7,453	....	....	79,430
Terrell No. 101	89,935	8,663	85,413	3,221	187,232
The Gap No. 39	63,558	6,268	35,992	....	105,818
Three Lakes No. 400	103,709	10,507	67,060	....	181,276
Tisdale No. 427	66,096	13,044	55,236	14,198	148,574

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Concluded)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Torch River No. 488	$ 291,527	$ 23,153	$ 170,918	$ 16,014	$ 501,612
Touchwood No. 248	78,181	7,613	58,700	....	144,494
Tramping Lake No. 380	17,165	6,188	29,613	....	52,966
Tullymet No. 216	75,203	6,113	31,927	....	113,243
Turtle River No. 469	124,386	8,800	46,448	....	179,634
Usborne No. 310	113,744	3,810	....	....	117,554
Val Marie No. 17	58,342	9,757	26,217	4,158	98,474
Vanscoy No. 345	72,824	4,979	....	....	77,803
Victory No. 226	64,308	8,515	47,987	5,824	126,634
Viscount No. 341	75,297	4,678	....	....	79,975
Wallace No. 243	102,000	11,632	45,166	....	158,798
Walpole No. 92	132,323	9,312	18,008	....	159,643
Waverley No. 44	73,910	9,529	95,248	....	178,687
Wawken No. 93	38,842	7,227	21,750	....	67,819
Webb No. 138	84,587	10,145	45,849	....	140,581
Wellington No. 97	64,808	7,586	20,738	....	93,132
Weyburn No. 67	466,211	12,046	28,117	8,270	514,644
Wheatlands No. 163	84,487	7,704	26,215	....	118,406
Whiska Creek No. 106	83,722	9,743	66,498	....	159,963
White Valley No. 49	200,279	16,637	119,967	....	336,883
Willner No. 253	49,741	7,246	36,508	....	93,495
Willow Bunch No. 42	99,559	10,488	84,850	9,044	203,941
Willow Creek No. 458	104,305	12,138	73,477	12,168	202,088
Willowdale No. 153	82,006	5,992	34,916	3,845	126,759
Wilton No. 472	273,539	17,799	....	8,375	299,713
Winslow No. 319	31,780	10,179	....		41,959
Wise Creek No. 77	83,003	5,183	32,747	....	120,933
Wolseley No. 155	27,973	9,772	56,905	4,002	98,652
Wolverine No. 340	71,249	5,035	8,851	....	85,135
Wood Creek No. 281	59,019	7,563	47,900	....	114,482
Wood River No. 74	92,770	10,651	90,995	....	194,416
Wreford No. 280	59,702	6,059	43,457	....	109,218
Big River, Town of	19,238	....	....	....	19,238
Broadview, Town of	10,503	....	....	....	10,503
Cudworth, Town of	20,865	....	....	....	20,865
Davidson, Town of	10,072	....	....	....	10,072
Elfros, Village of	5,210	....	....	....	5,210
Goodsoil, Village of	6,777	....	....	....	6,777
Hershel, Village of	22,588	....	....	....	22,588
Hodgeville, Village of	6,000	....	....	....	6,000
Invermay, Village of	7,794	....	....	....	7,794
Lanigan, Town of	153,255	....	....	....	153,255
Lloydminster, City of	30,096	....	....	....	30,096
Middle Lake, Village of	16,130	....	....	....	16,130
Nut Lake Reserve	14,535	....	....	....	14,535
Ogema, Town of	10,192	....	....	....	10,192
Outlook, Town of	9,735	....	....	....	9,735
Pebble Baye, Resort Village of	9,796	....	....	....	9,796
Receiver General for Canada — Indian and Northern Affairs	15,932	....	....	....	15,932
Rural Municipal Administrators Association of Saskatchewan	5,000	....	....	....	5,000
Saskatchewan Association of Rural Municipalities	6,000	....	....	....	6,000
Saskatchewan Beach, Resort Village of	6,319	....	....	....	6,319
Saskatchewan Women's Institute	10,000	....	....	....	10,000
Saskatchewan 4-H Council	10,000	....	....	....	10,000
Sheho, Village of	16,649	....	....	....	16,649
Sintaluta, Town of	8,255	....	....	....	8,255
Strasbourg, Town of	11,628	....	....	....	11,628
Weyburn, City of	57,551	....	....	....	57,551
Payee under $5,000	92,001	....	....	....	92,001
Total	**$30,560,294**	**$2,843,609**	**$13,635,820**	**$826,277**	**$47,866,000**

Grant Payments — *(Concluded)*

Assistance to general agricultural interests or purposes (Subvote 24)

Battlefords Exhibition Association	$ 7,500
District No. 01 Agricultural Development and Diversification Board	17,100
District No. 02 Agricultural Development and Diversification Board	16,218
District No. 03 Agricultural Development and Diversification Board	12,300
District No. 04 Agricultural Development and Diversification Board	20,110
District No. 05 Agricultural Development and Diversification Board	14,804
District No. 07 Agricultural Development and Diversification Board	23,110
District No. 08 Agricultural Development and Diversification Board	27,961
District No. 09 Agricultural Development and Diversification Board	10,000
District No. 09 Joint Committee	11,104
District No. 10 Agricultural Development and Diversification Board	7,000
District No. 11 Agricultural Development and Diversification Board	15,282
District No. 12 Agricultural Development and Diversification Board	8,978
District No. 13 Agricultural Development and Diversification Board	7,000
District No. 14 Agricultural Development and Diversification Board	11,224
District No. 15 Agricultural Development and Diversification Board	15,326
District No. 16 Agricultural Development and Diversification Board	8,000
District No. 17 Agricultural Development and Diversification Board	12,329
District No. 18 Agricultural Development and Diversification Board	12,495
District No. 19 Agricultural Development and Diversification Board	10,948
District No. 20 Agricultural Development and Diversification Board	5,000
District No. 21 Agricultural Development and Diversification Board	13,028
District No. 22 Agricultural Development and Diversification Board	21,106
District No. 23 Agricultural Development and Diversification Board	13,654
District No. 24 Agricultural Development and Diversification Board	16,004
District No. 25 Agricultural Development and Diversification Board	6,893
District No. 26 Agricultural Development and Diversification Board	10,459
District No. 27 Agricultural Development and Diversification Board	11,499
District No. 28 Agricultural Development and Diversification Board	9,994
District No. 29 Agricultural Development and Diversification Board	11,143
District No. 30 Agricultural Development and Diversification Board	11,682
District No. 31 Agricultural Development and Diversification Board	10,248
District No. 32 Agricultural Development and Diversification Board	7,000
District No. 32 Agriculture Extension Board	6,629
District No. 33 Agricultural Development and Diversification Board	5,000
District No. 33 Rat Eradication Program	6,996
District No. 34 Agricultural Development and Diversification Board	13,594
District No. 35 Agricultural Development and Diversification Board	13,674
District No. 36 Agricultural Development and Diversification Board	9,259
District No. 37 Agricultural Development and Diversification Board	13,461
District No. 38 Agricultural Development and Diversification Board	5,000
District No. 38 Joint Committee	5,917
District No. 39 Agricultural Development and Diversification Board	12,189
District No. 40 Agricultural Development and Diversification Board	14,828
District No. 41 Agricultural Development and Diversification Board	15,064
District No. 42 Agricultural Development and Diversification Board	11,235
District No. 43 Agricultural Development and Diversification Board	11,031
Estevan Exhibition Association Inc.	7,500
Indian Head Agricultural Development and Diversification Board No.6	18,574
Maple Creek Pest Control Joint Committee	8,685
Melfort Agricultural Society	7,500
Moose Jaw Exhibition Co. Ltd.	7,500
Nipawin Exhibition Association Inc.	7,500
Prince Albert Exhibition Association	7,500
Swift Current Agricultural and Exhibition Association	7,500
Weyburn Agricultural Society	7,500
Yorkton Agricultural and Industry Exhibition Association Ltd.	7,500
Payees under $5,000	235,070
	$ 882,705

Grants under the 4-H Program (Subvote 25)

Saskatchewan 4-H Council Inc.	$ 271,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Allard, Cecile	$ 44,020
Anderson, Ernest A.	79,587
Antonio, Walter	68,742
Babcock, John W.	73,719
Barber, David Brock	26,364
Barber, Lawrence S.	60,018
Bjorge, Rick D.	52,917
Bogdane, Marie A.	17,913
Boyle, Maureen P.	46,671
Braaten, Sandra T.	34,668
Brown, Fred Harold	60,018
Campbell, Brian D.	49,701

Personal Services— *(Concluded)*

Carles, Robert J.	60,618
Champagne, Bradley J.	50,769
Chaykowski, Larry W.	75,727
Cheesman, Tim A.	52,357
Christopher, Donald D.	60,018
Comaniuk, Margaret	27,027
Coward, William R.	49,320
Crowe, Terence T.	63,501
Dessouki, Ezzat	55,121
Dickie, Cheryl Lee	4,711
Donald, Robert M.	59,508
Dudar, Terry N.	60,018
Dyck, Lewis	44,020
Edwards, Ron J.	41,241
Engel, Kenneth	68,479
Flanagan, Thomas M.	4,623
Fowlie, Sharon G.	22,045
Getzlaf, Raymond M.	48,533
Good, Trent L.	61,242
Haase, Gregory R.	60,018
Harder, Rodney D.	48,120
Hardy, Hon. Neal H.	36,610
Henley, William T.	53,931
Hnatiuk, Joseph M.	49,436
Johnson, Larry E.	73,410
Kenville, Daphne S.	24,705
Kesslar, Ronald J.	15,158
Korinetz, Ronnild J.	48,120
Kreba, Gerald S.	60,018
Lauder, Alexander (Sandy)	76,236
Leigh, Richard	41,442
MacFarlane, D. Craig	54,374
Manley, Walter T.	56,567
Mason, Robert Douglas	55,608
Matthews, Fiona	23,163
Mayer, Beverley J.	26,253
McKnight, Kenneth	49,701
McNair, Douglas	32,780
Meikle, Donald G.	36,415
Meszaros, Anita	4,118
Morcom, Douglas R.	61,276
Morton, Trevor	22,844
Mouland, John Larry	64,224
Orthner, Kathy M.	26,706
Parent, Pam	10,640
Parker, Thomas Garry	61,242
Peter, Kathleen J.	18,098
Reader, William H.	93,818
Richter, Daryl A.	41,844
Richter, Patricia J.	9,300
Riddoch, Loretta	12,159
Schaan, Allan N.	51,960
Schmidt, Dennis P.	50,307
Shukin, Paul P.	55,320
Snodgrass, Lowell T.	52,638
Swann, Ian W.	52,638
Talbot, Lloyd D.	76,779
Taylor, Brett	43,740
Thurstan, Al	44,020
Thurston, Richard W.	50,556
Tillmanns, Ralph R.	50,556
Undseth, Glen R.	52,104
Wall, Vanda M.	10,612
Webster, Dennis E.	68,794
White, Norman L.	64,224
Yee, Edward J.	60,018

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Bourne, Victor T.	$	29,485
Consolidated Graphics		33,776
Cook's Insurance Ltd.		47,800
Cummins Mid-Canada Ltd.		20,349
D Bar L Livestock		22,650
Darneth Charolais Farms Ltd.		27,650
Dome Media Buying Services Ltd.		67,137
Education Services		247,143
Evans, Melvin		31,683
Federated Co-operatives Ltd.		84,590
Forbes Anderson Press Ltd.		30,168
Garry's Construction Ltd.		34,310
Janostin, Ben		28,947
L and M Wood Products (1985) Ltd.		20,119
Lakeview Farm Equipment		22,871
Lloydminster Agricultural Exhibition Association		54,350
Management Systems Ltd.		24,692
Mankota Stockmen's Weigh Co. Ltd.		31,850
McIvor Bros.		24,560
Midwest Litho Inc.		95,062
Newfield Seeds Ltd.		21,713
PN Feeds		22,566
Printco Graphics Inc.		21,854
Quick-Way Printers Ltd.		20,339
Rural Municipality of Bjorkdale No. 426		25,570
Rural Municipality of Glenside No. 377		20,443
Rural Municipality of Good Lake No. 274		31,192
Rural Municipality of Insinger No. 275		24,008
Rural Municipality of Lacadena No. 228		26,131
Rural Municipality of Livingston No. 331		30,158
Rural Municipality of Moose Range No. 486		27,572
Rural Municipality of Parkdale No. 498		29,608
Rural Municipality of Round Hill No. 467		23,914
Rural Municipality of Torch River No. 488		22,314
Rural Municipality of Victory No. 226		81,666
Regina Bull Sale		61,550
Saskatchewan Housing Corporation		48,950
Saskatchewan Institute of Agrologists		22,160
Saskatchewan Power Corporation		72,571
Saskatchewan Property Management Corporation		3,118,626
Saskatchewan Public Service Commission		32,053
Saskatchewan Research Council		75,143
Saskatchewan Wheat Pool		41,010
Saskatoon Auction Mart Ltd.		38,650
SaskTel		1,101,347
Shields, Andrew		30,550
Smail Communications		134,148
Smokey Burn Ag. Air Ltd.		20,466

Other Payments — *(Concluded)*

Software 2000 Inc.	388,458
Stumborg, Bernard	20,662
Success Office Systems	68,811
Toshiba of Canada Ltd.	24,382
University of Saskatchewan	26,153
Valley's End Ranch	20,965
Westbridge Computer Corporation	916,778
Xerox Canada Ltd.	21,698
Yorkton Agricultural and Industry Exhibition Association Ltd.	22,150

Rural Development (Capital Expenditure)

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
2 Community Pasture Development	$ 15	$	$ 119	$	$	$ 52	$	$ 292	$	$ 478
3 Acquisition of Land and Improvements	....	....	....	....	....	....	....	....	....	....
Total	**$ 15**	**$ ....**	**$ 119**	**$ ....**	**$ ....**	**$ 52**	**$ ....**	**$ 292**	**$ ....**	**$ 478**

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Markin, Frank	$ 30,170
Nordic Industries (1979) Ltd.	37,743
Saskatchewan Property Management Corporation	31,294

Saskatchewan Crop Insurance Corporation

(thousands of dollars)

	Personal Services									
Subvote	General	Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Payment to the Saskatchewan Crop Insurance Corporation — Net Operating Grant..........	$	$	$	$	$	$	$ 25,842	$	$	$ 25,842
4 Payment to the Saskatchewan Crop Insurance Corporation for financing costs..................	....	....	....	....	....	....	36,578	....	....	36,578
2 Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund........................	....	....	....	....	....	....	2,210	....	....	2,210
3 Members of the Executive Council (Statutory)	8	....	....	....	....	....	....	....	....	8
5 Payment to the Saskatchewan Crop Insurance Corporation for provincial share of crop insurance premiums...............	....	....	....	....	....	....	60,500	....	....	60,500
Total..	**$ 8**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 125,130**	**$ ....**	**$ ....**	**$ 125,138**

Grant payments were distributed as indicated by description. No further detail is provided.

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Johnson, Walter	$ 7,845

Saskatchewan Gaming Commission

All expenditures paid from this vote were grants to the Saskatchewan Gaming Commission.

Payment to Saskatchewan Gaming Commission **— Net Operating Grant** (Subvote 1)	**$ 2,170,000**

Saskatchewan Housing Corporation

All expenditures paid from this vote were grants to the Saskatchewan Housing Corporation.

Payment to Saskatchewan Housing Corporation — Net Operating Grant (Subvote 1)	$ 6,470,000
Payment to Saskatchewan Housing Corporation for subsidies with respect to public housing projects (Subvote 3)	$ 18,070,000
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Rural Housing Program (Subvote 7)	$ 3,515,000
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Urban Native Housing Progam (Subvote 8)	$ 2,959,400
Payment to Saskatchewan Housing Corporation for grants under the Home Improvement for the Disabled Program (Subvote 10)	$ 280,000
Payment to Saskatchewan Housing Corporation for subsidies with respect to the Saskatchewan Home Program (Subvote 14)	$ 45,608,400

Saskatchewan Municipal Board

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Saskatchewan Municipal Board	$ 488	$	$ 89	$ 1	$ 6	$ 4	$	$ 5	$	$ 593
2 Planning Appeals Committee	57	....	6	....	3	1	....	....	....	67
3 Assessment Appeals Committee	209	....	....	....	22	1	....	....	....	232
Total	**$ 754**	**$ ....**	**$ 95**	**$ 1**	**$ 31**	**$ 6**	**$ ....**	**$ 5**	**$ ....**	**$ 892**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abel, Donald	$ 57,263
Banford, Edward W.	5,803
Birkbeck, Larry W.	39,475
Eifler, Wanda	57,263
Fieldgate, Archie M.	38,342
Fry, Barry H.	49,899
Gallagher, Bruce	42,900
Mackie, Kenneth Edwin	57,354
McNamee, B. Graham	71,736
Pass, John Stanley	59,364
Perry, James N.	11,880
Staff, Wilma	39,448
Stamatinos, Janet M.	36,258
Turanich, Marilyn C.	49,051
Wellman, H. E.	4,785

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Saskatchewan Property Management Corporation	$ 59,035

Saskatchewan Property Management Corporation

All expenditures paid from this vote were grants to the Saskatchewan Property Management Corporation

Payments to Saskatchewan Property Management Corporation for the provision of central services (Subvote 1)	$ 4,282,400
Payments to Saskatchewan Property Management Corporation for ongoing operations (Subvote 2)	$ 22,800,000

Saskatchewan Research Council

All expenditures paid from this vote were grants to the Saskatchewan Research Council.

Grant to Saskatchewan Research Council (Subvote 1)	**$ 6,134,000**

Saskatchewan Water Corporation

All expenditures paid from this vote were grants to the Saskatchewan Water Corporation.

Payment to the Saskatchewan Water Corporation net operating grant (Subvote 1)	$	3,078,200
Payment to the Saskatchewan Water Corporation for flood control and drainage programs (Subvote 2)	$	3,500,000
Payment to the Saskatchewan Water Corporation for municipal water and sewage programs (Subvote 3)	$	3,380,000
Payment to the Saskatchewan Water Corporation for well drilling programs (Subvote 5)	$	880,000

Seniors' Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Seniors' Secretariat	$ 637	$	$ 260	$ 22	$ 30	$ 11	$	$ 16	$	$ 976
2 Payments to Saskatchewan Property Management Corporation	....	....	223	....	....	2	....	....	....	225
3 Grants for Senior Citizens' Services	....	....	....	....	....	....	1,104	....	....	1,104
6 Grants pursuant to The Senior Citizens' Heritage Program Act (Statutory)	....	....	....	....	....	....	35,274	....	....	35,274
5 Members of the Executive Council (Statutory)	44	....	....	....	....	....	....	....	....	44
4 Saskatchewan Income Plan — Senior Citizens' Benefits	....	....	....	....	....	....	....	....	13,318	13,318
Total	**$ 681**	**$ ....**	**$ 483**	**$ 22**	**$ 30**	**$ 13**	**$ 36,378**	**$ 16**	**$ 13,318**	**$ 50,941**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Seniors' Secretariat (Subvote 1)

Payees under $5,000	$	**300**

Grants for Senior Citizens' Services (Subvote 3)

Seniors' Operating:

Cosmo Senior Citizens' Centre Inc.	$	23,980
Moose Jaw and District Senior Citizens Association Inc.		23,140
Pensioners and Pioneers Organization Branch No. 1		23,123
Regina Senior Citizen's Centre Inc.		68,365
Saskatchewan Seniors Association Inc. Branch No. 4		6,149
Senior Citizens Service Association of Saskatoon		18,536
Seniors' University Group Inc.		22,381
St. George's Senior Citizens Club No. 5		7,062
Weyburn Kinsmen Senior Citizens Centre Inc.		8,586
Weyburn Wheatland Senior Centre Inc.		15,449
XYZ Extra Years of Zest Society		23,146
Payees under $5,000		583,200
	$	**823,117**

Seniors' Construction:

Cosmo Senior Citizens' Centre Inc.	$	63,000
Herbert New Horizons Group Inc.		13,729
Loon Lake Senior Citizens Branch No. 48		9,720
Moose Jaw and District Senior Citizens Association Inc.		23,310
Morse Senior Citizens Club Inc.		13,608
Waldheim and District New Horizons Group Inc.		5,554
Watson New Horizons Club Inc.		9,600
Payees under $5,000		19,242
	$	**157,763**

Seniors' Local Transportation:

Lloydminster Senior Citizens Society	$	10,010
Melville and District Pensioners		8,865
Moose Jaw Senior Citizens — Assistance Program		16,590
Prince Albert and District Community Service Centre Inc.		14,053
Society for Involvement of Good Neighbours Inc.		8,424
Payees under $5,000		17,244
	$	**75,186**

Senior Citizens' "Action Now":

Senior Citizens "Action Now" Association Inc.	**$**	**8,000**

Saskatchewan Seniors' Association Inc.:

Saskatchewan Seniors Association Inc. Branch No. 4	**$**	**39,600**

Grants Pursuant to The Senior Citizens' Heritage Program Act (Statutory) (Subvote 6)

Seniors Heritage Grants	**$**	**35,274,225**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Carr, Richard W.	$	57,558
Danchilla, Harold W.		67,212
Dermody, Catherine Rose		32,886
Fuchs, Delphis J.		53,235
Martin, Hon. G. Beattie		36,610
Mathieson, Peggy		34,329
McKillop, Madge		3,410
Meyer, Susan M.		18,672
Righetti, Brenda M.		69,210
Swan, Herbert J.		7,845

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brown and Associates Advertising Inc.	$	21,888
Saskatchewan Income Plan		13,317,674
Saskatchewan Property Management Corporation		240,564
SaskTel		40,660
Westbridge Computer Corporation		138,324

Social Services

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 3,831	$ 17	$ 3,946	$ 22	$ 188	$ 165	$	$ 164	$	$ 8,333
29 Income Security	1,942	....	511	....	36	8	....	5	....	2,502
50 Family Services	2,728	....	370	29	96	85	2	10	....	3,320
51 Child Care	1,170	....	164	....	12	1	....	1	....	1,348
24 Community Living	17,121	90	2,318	2	227	183	....	94	....	20,035
56 Young Offenders	9,157	....	1,622	....	346	129	....	59	....	11,313
7 Regional Operations	23,636	....	1,996	3	1,530	1,269	....	70	....	28,504
57 Payments to Saskatchewan Property Management Corporation	....	....	10,431	....	....	3	....	....	....	10,434
54 Saskatchewan Works	....	....	....	....	....	....	8,161	....	....	8,161
18 Grants for Child Care	....	....	....	....	....	....	1,541	....	....	1,541
23 Grants for Family Services	....	....	....	....	....	....	7,451	....	....	7,451
27 Grants and Allowances for Community Living	....	....	....	....	....	....	18,773	....	529	19,302
55 Saskatchewan Skills Development Program	....	....	....	....	....	6,036	....	....	....	6,036
41 Allowance for Child Care	....	....	....	....	....	....	....	....	10,692	10,692
5 Children's Services	4	....	....	....	1,453	4,835	43	....	17,923	24,258
53 Payment to the Saskatchewan Legal Aid Commission	....	....	....	....	....	....	6,827	....	....	6,827
3 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
4 Saskatchewan Assistance Plan	....	....	....	....	....	....	....	....	190,921	190,921
28 Family Income Plan	....	....	....	....	....	....	....	....	6,401	6,401
Total	**$ 59,626**	**$ 107**	**$ 21,358**	**$ 56**	**$ 3,888**	**$ 12,714**	**$ 42,798**	**$ 403**	**$ 226,466**	**$ 367,416**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Family Services (Subvote 50)

Payees under $5,000	$	2,000

Saskatchewan Works (Subvote 54)

Acklands Ltd.	$	13,948
Andrei, Doyle		7,896
Battleford, Town of		26,492
Battlefords Boys and Girls Club Inc.		8,404
Beauval, Northern Village of		34,729
Biggar Golf Club		15,433
Blaine Lake, Town of		9,302
Bob Mullen/Prairie Lily Greenhouses Ltd.		9,000
Breault, Harold and Breault, Marianne		14,060
Bright Sand Lake Regional Park Authority		12,314
Broadview, Town of		13,113
Buffalo Narrows Friendship Centre		8,929
Buffalo Narrows, Northern Village of		126,487
Calder, Village of		5,623
Canadian Angora Wool		6,204
Canadian Hostelling Association		10,310
Canadian Mental Health Association		33,473
Carlton Trail Regional Park Authority		20,007
Chitek Lake Indian Development Co.		9,170
Churchbridge, Town of		12,762
"Circle of Life" Lutheran Native Ministry Centre		7,906
Cochin, Resort Village of		9,733
Cole Bay, Northern Hamlet of		31,936
Cornett, Ken (Rainbow Ridge)		8,881
Cumberland House Development Corporation Ltd.		361,378
Duck Mountain Regional Park		11,626
Eastend, Town of		8,780
Elmwood Golf Club		11,908
Elmwood Residences Ltd.		13,876
Endeavour, Village of		5,869
Esterhazy Regional Park Authority		7,241
Esterhazy, Town of		12,760
Eston Riverside Regional Park Authority		7,069
Fettes, Linda and Business Services Inc.		5,291
George Diamond/Four Seasons Palace Caterers Ltd.		7,160
Gerald, Village of		6,465
Gordon Barnett-Argo Stucco and Dry Walling		6,088
Green Lake, Northern Village of		31,636
Groot's Honey Farm Ltd.		7,685
Hafford, Town of		18,007
Harvest Community of the Prairies Inc.		10,863
Hillcrest Sports Centre Inc.		16,724
Hudson Bay Heritage Park		24,894
Hudson Bay, Town of		45,181
Humboldt, Town of		7,406
Ile a La Crosse, Northern Village of		161,484
Jans Bay, Northern Village of		23,153
Kamsack and District Historical Society Inc.		12,779
Kamsack, Town of		8,947
La Loche, Northern Village of		304,889
La Ronge Eagle Point Resorts Ltd.		23,160
La Ronge, Town of		8,553
Langenburg, Town of		24,350
Lanigan Lions Club Inc.		12,454
Lavoie, Germaine and Lavoie, Nicole and Inn on the Lake		7,604
Lesiuk, Steve and Dureaults Allied Sales Ltd.		5,785
Lestock Women's Centre Inc.		8,942
Lestock, Village of		13,449
Lintlaw, Village of		8,512
Lloydminster Agricultural Exhibition Association		15,025
Lloydminster Public Library Board		7,391
Lloydminster Training and Employment Centre Inc.		110,500
Loon Lake and District Golf and Country Club Inc.		33,355
Lumsden, Town of		8,898
Malbouef, George/George's Repair Shop		10,459
Marcelin, Village of		8,560
Meadow Lake Handicapped Employment Corporation		29,263
Meadow Lake Native Urban Housing Corporation		7,993
Meadow Lake, Town of		22,635
Melfort and District Museum Board		15,531
Melville and District Agri-Park Association Inc.		17,310
Melville Regional Park Authority		11,459
Melville Regional Park Board		6,445
Melville Society for Aid to the Handicapped		11,317
Memorial Lake Regional Park		14,270
Meyer, Ann and Meyer Collections		15,573
Michel Village, Northern Hamlet of		32,002
Native Co-ordinating Council		46,250
Nature Berry Inc.		41,782
Nipawin and District Services to the Handicapped Inc.		21,978
North Central Community Builder's Co-operative Ltd.		86,890
North Central Community Society Inc.		121,116
Northern Settlement — Bear Creek		30,531
Northern Settlement — Decharme Lake		13,596
Northern Settlement — Garson Lake		15,889
Osler, Town of		15,122
Par Industries Inc.		328,580
Parkland Ability Centre		11,726
Parkland Education Employment Co-ordinating Committee		132,710
Patuanak, Northern Hamlet of		36,441
Pelican Narrows, Northern Village of		22,200
Pelly Happy Hearts Club Inc.		6,400
Pelly, Village of		36,648
Peter Yannitsos/Four Seasons Caterers Ltd.		7,000
Porcupine Opportunities Program Inc.		9,240
Porcupine Plain, Town of		8,844
Portage Self Help Group Inc.		20,673
Prairie Employment Program Inc.		59,613
Prince Albert and District Community Service Centre Inc.		420,998
Prince Albert School Division No. 3		16,650

Grant Payments — *(Continued)*

Saskatchewan Works (Subvote 54) — *(Concluded)*

Qu'Appelle, Town of	8,778
Rural Municipality of Redberry No. 435	9,002
Rural Municipality of Shellbrook No. 493	8,443
Receiver General for Canada — Employment and Immigration	2,733,356
Regina Friendship Centre Corporation	27,332
Regina Native Community Awareness	10,012
Regina Plains Museum Inc.	13,939
Regina Work Preparation Centre Inc.	385,246
Regional Employment Development Committee Inc.	309,425
Rosthern, Town of	6,414
Saltcoats, Town of	8,512
Sandy Bay, Northern Village of	78,218
Saskatchewan Association of Rehabilitation Centres	8,002
Saskatoon Downtown Youth Centre Inc.	13,977
Saskatoon Food Bank	23,070
Saskatoon Friendship Inn	7,873
Sasknative Rentals Inc.	17,780
Self Help and Recreation Education Prince Albert Inc.	21,937
Shellbrook, Town of	17,367
Sherwood Forest Country Club (1975) Ltd.	13,750
South West Employment Project Inc.	55,452
Spalding, Village of	5,383
Spiritwood, Town of	5,392
Springside, Town of	6,402
St. George's Hill, Northern Hamlet of	31,001
St. Walburg and District Recreation Board Inc.	9,008
St. Walburg, Town of	9,515
Stokes, Theodore and Acklands Limited	8,968
Teen-Aid Saskatoon Inc.	7,339
Tinker's Enterprises Ltd.	22,459
Trail Rite Flatdecks Ltd.	6,135
Turnor Lake, Northern Hamlet of	45,446
Unity Golf Club Inc.	5,935
Unity, Town of	17,852
Verigin, Village of	6,498
Victorian Order of Nurses Saskatchewan	6,335
Wakamow Valley Authority	20,115
Waldheim, Town of	30,496
Wapiti Regional Library	6,854
Wapiti Valley Ski Co-operative Association	12,845
Western Development Museum	53,937
Weyburn Funeral Home Ltd.	5,742
Whitewood, Town of	8,822
Whitmore Park Child Care Co-op	5,955
Wilkie, Town of	8,780
Willow Bunch, Town of	13,470
Woodlawn Regional Park Authority	26,956
York Lake Golf and Country Club Inc.	8,241
York Lake Regional Park Authority	21,039
592385 Saskatchewan Ltd.	34,067
Payees under $5,000	335,547
	$ 8,161,362

Grants for Child Care (Subvote 18)

Northern Operating Grants (Centres):

Buffalo Narrows Day Care Centre	$ 9,000
Cumberland House Day Care Centre	7,200
La Ronge Child Care Co-operative	14,400
Magloire Kiddie Kare	6,380
Sakitawak Day Care Centre	8,510
Payees under $5,000	5,100
	$ 50,590

Northern Child Development Grants (Centres):

La Ronge Child Care Co-operative	$ 12,900
Payees under $5,000	1,200
	$ 14,100

Northern Transport Grants (Centres):

Magloire Kiddie Kare	5,440
Payees under $5,000	3,920
	$ 9,360

Northern Child Development Equipment (Centres):

Payees under $5,000	**$ 2,396**

Northern Training Grants (Centres):

Payees under $5,000	**$ 600**

Northern Equipment Grants (Centres):

Buffalo Narrows Day Care Centre	$ 5,000
La Ronge Child Care Co-operative	6,000
Payees under $5,000	11,600
	$ 22,600

Southern Start-Up Grants (Centres):

Carlton Infant Care Center Inc.	7,200
Humboldt Co-operative Day Care Centre	7,800
Payees under $5,000	4,800
	$ 19,800

Southern Operating Grants (Centres):

ABC Day Care Centre	$ 14,400
Accent on Kids Day Care	14,400
Albert Childcare Co-operative	14,400
Albert Park Child Care	10,800
Bambi Day Care Association	7,200
Bo-Peep Co-operative Day Care Centre	10,800
Campus Day Care Centre Inc.	10,080
Cathedral Area Co-operative Day Care	9,600
Central Regina Early Learning Centre	10,350
Child Care Centre Co-operative	14,400
Children's Choice Child Care Co-operative	14,400
Churchill Day Care Centre Inc.	6,000
Community Day Care Association	7,200
Confederation Park Child Care Co-operative	11,520
Creative Corners Child Care Co-operative	10,800
Ducky Day Care Co-operative	14,400
Eastview Day Care Co-operative Association	6,460
Estevan Day Care Co-operative	8,880
First Baptist Day Care	7,200
First Nations Child Development Center Inc.	8,300

Grant Payments — *(Continued)*

Grants for Child Care (Subvote 18) — *(Concluded)*

Fort Qu'Appelle Native Child Care Co-operative	11,100
Friends Together Childcare Co-operative	8,320
Gardiner Park Child Care	14,400
Glencairn Child Care Co-operative	11,280
Hudson Bay Child Care Co-operative	7,200
Humboldt Co-operative Day Care Centre	6,480
Humpty Dumpty Child Care Co-operative	9,600
Idylwyld Child Care Co-op	11,520
Kids' Place Child Care Co-operative	6,000
La Gard'Amis Francaise De Regina	6,000
Lakeland Preschool Co-op	6,600
Lanigan Co-operative Day Care	8,800
Little Tot Co-operative Day Care Centre	14,400
Live and Learn Day Care Centre	5,760
Luther Child Care Association Inc.	9,600
Massey Road Day Care Centre	15,600
Meadow Lake Day Care Centre	9,600
Melfort Day Care Co-operative	10,320
Melville Day Care Centre	10,800
Moose Jaw College Day Care Inc.	10,800
Nipawin Day Care Co-operative	9,600
Normanview Day Care Corporation	11,040
North Battleford Day Care Centre Inc.	7,700
North Park Child Care Co-op	6,000
North West Day Care Centre Inc.	14,640
Parents' Day Care Co-op Ltd.	14,400
Play and Learn Day Care Centre Inc.	10,800
Playhouse Day Care Inc.	7,700
Playtime Co-operative Childcare Ltd.	10,800
Preston Avenue Daycare Inc.	12,000
Prince Albert Child Care Co-operative Association Ltd.	11,520
Regency Day Care Co-operative	13,680
Regina General Hospital Day Care Co-operative	12,000
Regina Kiddie Corner Day Care Centre	8,160
Regina Plains Day Care Centre	8,400
Regina's Market Square Early Learning Child Care	12,000
Rink Avenue Day Care Co-op	14,400
Saskatoon Family Y.M.C.A. Day Care	7,200
Saskatoon Y.W.C.A. Day Care	9,600
School Children's Co-operative Centre	14,400
Small World Day Care Co-operative	12,000
Soo Line Day Care Co-operative	12,000
South Hill Child Care Co-operative	14,400
Southwest Day Care Centre	12,960
Spadina Child Care Co-operative	16,080
Star Day Care Inc.	14,840
Swift Current Child Care Inc.	14,400
Today's Co-op Child Care Centre	7,200
Transcona Park Child Care Co-operative	10,800
Turtle Park Co-operative Day Care	7,200
University Co-operative Day Care Centre	10,800
Wascana Day Care Co-operative	7,680
Weyburn Child Care Co-operative	7,200
Whitmore Park Child Care Co-operative	9,600
Wise Owl Day Care Inc.	7,480
Woodland Child Care Co-operative	7,200
Y.W.C.A. Day Care Centre Inc.	21,600
24 Hour Child Care Co-op	21,600
Payees under $5,000	9,780
	$ 846,630

Southern Child Development Grants (Centres):

Accent on Kids Day Care	9,600
Central Regina Early Learning Centre	18,600
Child Care Centre Co-operative	7,600
Children's Choice Child Care Co-operative	18,000
Confederation Park Child Care Co-operative	11,600
Gardiner Park Child Care	6,600
Humpty Dumpty Child Care Co-operative	11,800
Idylwyld Child Care Co-op	14,600
Little Tot Co-operative Day Care Centre	10,000
Meadow Lake Day Care Centre	10,150
Melfort Day Care Co-operative	9,400
Nipawin Day Care Co-operative	10,800
Parents' Day Care Co-op Ltd.	16,600
Playtime Co-operative Childcare Ltd.	18,600
Prince Albert Child Care Co-operative Association Ltd.	8,600
Regina Plains Day Care Centre	7,200
Regina's Market Square Early Learning Child Care	5,000
Small World Day Care Co-operative	8,400
South Hill Child Care Co-operative	16,200
Spadina Child Care Co-operative	13,200
Star Day Care Inc.	8,800
Transcona Park Child Care Co-operative	8,200
Payees under $5,000	70,600
	$ 320,150

Southern Child Development Equipment (Centres):

Payees under $5,000	**$ 24,104**

Northern Start-Up Grants (Homes):

Payees under $5,000	**$ 600**

Northern Equipment Grants (Homes):

Payees under $5,000	**$ 425**

Southern Start-Up Grants (Homes):

Payees under $5,000	**$ 14,420**

Southern Equipment Grants (Homes):

Payees under $5,000	**$ 68,776**

MacKenzie Infant Child Care Centre:

MacKenzie Infant Care Centre	**$ 73,170**

Saskatoon Student Child Care Services:

Saskatoon Student Child Care Services Ltd.	**$ 73,580**

Grant Payments — *(Continued)*

Grants for Family Services (Subvote 23)

Provincial Co-ordination:

Saskatchewan Foster Parents Association	$ 211,900
Saskatchewan Human Services Association Inc.	88,920
Payees under $5,000	1,500
	$ 302,320

Intensive Direct Services:

Catholic Family Service Society	$ 16,560
Cornwall Alternative School Inc.	143,320
Fort Qu'Appelle Ka-Pa-Chee Centre	51,910
Merici Centre for Infant Development	224,610
Peyakowak Committee Inc.	145,680
Riel Local Community Services Inc.	119,000
SCEP Centre Society (Regina)	56,440
Payees under $5,000	3,800
	$ 761,320

Family Support:

Christian Counselling Services	$ 11,390
Native Co-ordinating Council	173,140
Saskatoon Society for the Protection of Children Inc.	111,750
	$ 296,280

Crisis and After Hour Service:

Mobile Crisis Services Inc.	$ 341,460
Prince Albert Mobile Crisis Unit Co-op. Ltd.	179,810
Saskatoon Crisis Intervention Service Inc.	335,950
	$ 857,220

Services to Teen Parents:

Buffalo Narrows Native Women Local 5 Inc.	$ 32,030
Catholic Family Service Society	26,210
Catholic Family Services of Saskatoon	31,630
Dene Kwan Self-Help Council and Housing Corporation Inc.	69,030
Family Service Bureau of Regina	26,250
La Ronge Native Women's Council Inc.	34,740
Moose Jaw Family Life Education Centre Inc.	32,060
Saskatoon Family Service Bureau	26,260
	$ 278,210

Adoption Services:

Christian Counselling Services	**$ 142,490**

Personal and Family Violence Service:

Battlefords' and Area Sexual Assault Centre Inc.	$ 45,010
Family Service Bureau of Regina	39,400
Lloydminster Sexual Assault and Information Centre Inc.	24,430
North East Crisis Intervention Centre Inc.	117,910
Regina Women's Community Centre and Sexual Assault Line Inc.	88,990
Saskatoon Family Service Bureau	39,400
Saskatoon Sexual Assault and Information Centre Inc.	62,730
Society for Involvement of Good Neighbours Inc.	39,050
South West Crisis Services Inc.	38,640
West Central Crisis and Family Support Centre Inc.	65,540
	$ 561,100

Residential Crisis Services:

Association of West-Central Native Women	$ 225,990
Battlefords Interval House Society	201,751
La Ronge Native Women's Council Inc.	97,293
Moose Jaw Women's Transition Association Inc.	218,107
Regina Transition Women's Society	259,590
Saskatchewan Treaty Indian Women's Council Inc.	289,900
Saskatoon Interval House Inc.	347,469
South West Crisis Services Inc.	140,800
Yorkton Women in Need Inc.	208,221
Young Women's Christian Association	176,731
	$ 2,165,852

Counselling, Support, Education and Information:

Catholic Family Service Society	$ 84,660
Catholic Family Services of Saskatoon	83,490
Catholic Family Services of Prince Albert Inc.	36,760
Family Service Bureau of Regina	113,200
Humboldt District No. 44 Home Care Program Inc.	25,190
Indian Metis Friendship Centre of Prince Albert Corporation	28,850
Kikinahk Friendship Centre Inc.	28,850
Lestock Women's Centre Inc.	78,340
Moose Jaw Family Life Education Centre Inc.	71,380
Moose Jaw Native Friendship Centre	28,850
Moose Mountain Friendship Centre	28,850
Northwest Friendship Centre Inc.	28,850
Regina Friendship Centre Corporation	57,700
Saskatoon Downtown Youth Centre Inc.	150,000
Saskatoon Family Service Bureau	114,610
Saskatoon Friendship Inn	34,460
Saskatoon Indian and Metis Friendship Centre Inc.	57,700
Smile Services Inc.	34,720
Yorkton Friendship Centre	28,850
Payees under $5,000	2,500
	$ 1,117,810

Prevention:

Big Brothers and Big Sisters of the Battlefords and District	$ 11,420
Big Brothers Association of Saskatoon	32,100
Big Brothers Association of Prince Albert	10,180
Big Sisters Association of Prince Albert Inc.	6,610
Big Sisters Association of Saskatoon	54,660
Big Sisters Association of Lloydminster Inc.	6,250
Big Sisters of Regina Inc.	28,930
Lloydminster Big Brothers Association Inc.	6,430

Grant Payments — *(Continued)*

Grants for Family Services (Subvote 23) — *(Concluded)*

Moose Jaw Big Brother/Big Sister Association	7,140
Regina Big Brother Association	27,510
Smile Services Inc.	7,140
Payees under $5,000	6,780
	$ **205,150**

Income Security Services:

Salvation Army	$ **29,510**

Hunger:

Battlefords Concern for Youth Inc.	$ 60,000
Circle Project	5,622
Early Learning Centre	7,500
Inner City Pre-School Fund	11,400
Moose Jaw Native Friendship Centre	10,600
Prince Albert R.C.S.S. Division No. 6	49,289
Prince Albert School Division No. 3	67,618
Prince Albert Share-A-Meal	15,000
Prince Albert, City of	60,000
Regina Education Action Child Hunger Inc.	93,069
Regina Native Community Awareness	9,098
Regina R.C.S.S. Division No. 81	64,499
Regina School Division No. 4	91,278
Saskatoon Child Hunger and Education Program	97,400
Saskatoon School Division No. 13	57,218
St. Paul's R.C.S.S. Division No. 20	21,079
Payees under $5,000	12,865
	$ **733,535**

Grants and Allowances for Community Living (Subvote 27)

Early Childhood Intervention:

Battlefords Early Childhood Intervention Program Inc.	$ 69,490
Children North Early Intervention Program Inc.	40,760
Early Childhood Intervention Program Regina Region Inc.	138,860
Lloydminster Early Childhood Intervention Program Inc.	70,130
Meadow Lake and Area Early Childhood Intervention Program Inc.	59,760
North East Early Childhood Intervention Program	91,830
Parkland Early Childhood Intervention Program Inc.	84,650
Prince Albert Early Childhood Intervention Program Inc.	98,620
Saskatchewan Association for Community Living Inc.	59,064
South-Central Early Childhood Intervention Program Inc.	76,810
South-East Early Childhood Intervention Program Inc.	83,330
University of Saskatchewan	201,670
Wecihik Awasisak Help the Children Inc.	42,020
West Central Early Childhood Intervention Program Inc.	59,260
Weyburn and Area Early Childhood Intervention Program Inc.	39,950
	$ **1,216,204**

Vocational Programs:

Battlefords Sheltered Workshop	$ 330,970
Bea Fisher Centre Inc.	144,260
Biggar Community Group Home Inc.	10,920
Chip and Dale Housing Inc.	19,450
Churchill Park Greenhouse Co-operative Association	33,100
Cosmopolitan Activity Centre Corporation	519,760
Cosmopolitan Industries Ltd.	1,498,180
Crackerjack Janitorial Co-operative Ltd.	23,130
Cudworth Columbus Society Inc.	91,330
Cypress Hills Ability Centres Inc.	93,870
Deer Park Villa Inc.	16,230
Estevan Work-Kin Corporation	142,640
Gravelbourg Bon Ami Inc.	89,560
Greenhead Residential Services Inc.	41,620
Harvest Community of the Prairies Inc.	69,580
Hospice St. Marie Bernard Inc.	22,890
Humboldt Society for Aid to the Handicapped	131,660
Kipling and District Association for Handicapped Adults Inc.	56,380
Langenburg and District Activity Centre Inc.	80,260
MacKenzie Society for the Advancement of Children Inc.	108,040
Maidstone Group Home Society Inc.	42,420
Mallard Industries Ltd.	132,360
Maple Creek and District Opportunities Inc.	67,520
Meadow Lake Handicapped Employment Corporation	93,934
Melville Society for Aid to the Handicapped	136,350
Mennonite Central Committee Saskatchewan Inc.	64,420
Moose Jaw Diversified Services for the Handicapped Inc.	543,700
Moose's (Off Broadway)	5,670
Nipawin and District Services to the Handicapped Inc.	103,650
Pipestone Kin-Ability Centre Inc.	77,910
Plus Industries Inc.	186,820
Porcupine Opportunities Program Inc.	86,170
Prince Albert Community Workshop Society Inc.	631,770
Redvers Activity Centre Inc.	147,570
Saskatchewan Abilities Council	982,320
Shepherd's Villa Inc.	17,890
Valley Action Industries Inc.	137,100
Variety Place Association Inc.	68,130
West Central Industries Inc.	103,020
Weyburn Wor-Kin Shop Corporation	153,130
Wheatland Regional Centre Inc.	113,350
Payees under $5,000	5,740
	$ **7,424,774**

Community Resource Homes and Outreach:

Elmwood Residences Ltd.	$ 89,120
Regina Residential Resource Centre	144,070
	$ **233,190**

Grant Payments — *(Continued)*

Grants and Allowances for Community Living (Subvote 27) — *(Concluded)*

Supportive Living Program:

Battlefords Residential Services Inc.	$	14,360
Bea Fisher Centre Inc.		49,800
Citizens All Association		108,320
Cypress Hills Ability Centres Inc.		8,880
Elmwood Residences Ltd.		47,600
Humboldt Society for Aid to the Handicapped		6,340
Huston Heights Care Inc.		30,060
Interlake Human Resources Corporation		6,390
MacKenzie Society for the Advancement of Children Inc.		6,060
Mallard Industries Ltd.		9,190
Meadow Lake Handicapped Employment Corporation		14,500
Mennonite Central Committee Saskatchewan Inc.		44,570
Nipawin and District Services to the Handicapped Inc.		6,070
Parkland Society for Aid to the Mentally Handicapped Inc.		46,590
Plus Industries Inc.		16,280
Prince Albert Group Home Society		29,770
Redvers Activity Centre Inc.		8,860
Regina Residential Resource Centre		98,150
Smile Services Inc.		29,370
South West Homes for the Handicapped		29,710
Valley Action Industries Inc.		15,710
Weyburn Group Homes Society Inc.		22,680
Wheatland Regional Centre Inc.		28,450
Payees under $5,000		3,710
	$	**681,420**

Consumer/Advocacy Organization:

Canadian Paraplegic Association Saskatchewan Division	$	70,450
Saskatchewan Voice of the Handicapped Inc.		47,350
Saskatchewan Association of Rehabilitation Centres		98,030
	$	**215,830**

General Services:

Canadian National Institute for the Blind	$	331,090
Interlake Human Resources Corporation		57,080
Saskatchewan Committee for National Access Awareness Week '90		18,617
Saskatchewan Abilities Council		227,520
Saskatchewan Association for Community Living Inc.		182,140
Services for Hearing Impaired Persons Inc.		198,340
Payees under $5,000		600
	$	**1,015,387**

Group Homes:

Battlefords Residential Services Inc.	$	324,366
Bea Fisher Centre Inc.		116,550
Biggar Community Group Home Inc.		77,710
Cheshire Homes of Regina Society		423,300
Cheshire Homes of Saskatoon		506,968
Chip and Dale Housing Inc.		188,010
Citizens All Association		429,268
Cudworth Columbus Society Inc.		179,214
Cypress Hills Ability Centres Inc.		240,396
Deer Park Villa Inc.		90,370
Elmwood Residences Ltd.		667,406
Estevan Group Home Services Inc.		136,060
Garritty Home Inc.		55,128
Gravelbourg Bon Ami Inc.		79,540
Greenhead Residential Services Inc.		70,740
H.E.L.P. Homes of Regina		151,730
Harvest Community of the Prairies Inc.		64,610
Haven of Hope Home		185,684
Herbert Group Home Inc.		63,370
Hospice St. Marie Bernard Inc.		102,038
Humboldt Society for Aid to the Handicapped		228,838
Kiwanis Ingoldsby House Inc.		54,820
Langenburg and District Activity Centre Inc.		72,610
MacKenzie Society for the Advancement of Children Inc.		218,810
Maidstone Group Home Society Inc.		70,740
Mallard Industries Ltd.		226,190
Maple Creek and District Opportunities Inc.		78,575
Meadow Lake Handicapped Employment Corporation		52,830
Melfort Group Homes Society Inc.		59,158
Melville Society for Aid to the Handicapped		189,920
Mennonite Central Committee Saskatchewan Inc.		113,770
New Horizon Group Home Inc.		77,205
Nipawin and District Services to the Handicapped Inc.		142,282
Parkland Society for Aid to the Mentally Handicapped Inc.		156,330
Pipestone Kin-Ability Centre Inc.		75,590
Porcupine Opportunities Program Inc.		103,340
Prince Albert Group Home Society		246,930
Redvers Activity Centre Inc.		273,437
Saskatoon Society for Autism		138,574
Shepherd's Villa Inc.		7,930
South West Homes for the Handicapped		145,410
Sunshine Housing Inc.		135,937
United Church Homes for the Handicapped		62,660
Variety Place Association Inc.		57,588
Victoria House		134,150
West Central Industries Inc.		261,650
Weyburn Group Homes Society Inc.		252,720
Wheatland Regional Centre Inc.		196,330
	$	**7,986,782**

Allowances for Child Care (Subvote 41)

Payees under $5,000	**$**	**200**

Grant Payments — *(Concluded)*

Children's Services (Subvote 5)

Chip and Dale Housing Inc.	$ 31,760
Elmwood Residences Ltd.	10,770
	$ 42,530

Payment to the Saskatchewan Legal Aid Commission (Subvote 53)

Saskatchewan Legal Aid Commission	**$ 6,826,500**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Alberts, Howard	$ 60,492
Albright, Calvin	45,087
Allan, Myrna J.	47,066
Anderson, John O.	60,729
Appleton, Brenda J.	24,706
Armstrong, Richard	20,200
Atkinson, David N.	33,944
Aubichon, Merv	56,223
Babych, Alan G.	47,961
Barzan, Belinda M.	28,554
Basu, Pushpal	4,854
Baumgartner, Rosalie	28,773
Becker, Jan E.	41,256
Biblow, David P.	62,067
Birley, James B.	52,651
Blackman, Duncan H.	48,120
Blackwell, Robert L.	93,339
Bolt, Sydney B.	39,790
Boshuck, Walter	5,429
Brehm, Kenneth M.	76,043
Broten, Chris Robin	56,667
Bryck, Deborah	59,622
Cameron, Kenneth	55,890
Card, Reginald W.	54,956
Cavanagh, Donna T.	23,273
Chubb, Dennis	60,018
Clark, Bryan Moore	18,722
Clarke, Barbara D.	38,190
Cohen, Jennifer	59,850
Cordon, Christine E.	19,836
Coughlan, Anthony	59,703
Courtnage, Juanita M.	30,749
Cowan, Lorraine	51,039
Creasy, Robert F.	64,224
Culver, David J.	52,299
Davis, Jack O.	6,631
Denouden, Brenda Louise	9,436
Deschamp, Casey	61,326
Deutscher, Richard	60,461
Dewarle, Gary	61,587
Draper, Robert E.	31,999
Duckett, Ann A.	17,931
Duncan, William Robert	68,147
Dunn, Barbara J.	27,206
Dunsmore, Lorne	62,609
Durnford, Bonnie R.	48,696
Elliott, Heather M.	15,985
Ens, Linda Agnes	38,977
Esterby, David	48,120
Fairbairn, Donald	65,528
Field, Andrew H.	57,591
Finley, T. Bennett	35,238
Fisher, Jeffery L.	53,136
Fisowich, Harry William	35,940
Flood, Kathleen C.	28,299
Fodey, James L.	40,919
Foote, Dolores A.	55,344
Froelich, Deneen K.	29,932
Forman, Sharon E.	60,144
Fox, Bette L.	23,349
Fraser, Elizabeth M.	67,928
Friesen, Joan	7,326
Friesen, Joanne	7,259
Friesen, Rhonda	22,525
Frohlick, Leonard	35,463
Fromm, Brian	36,471
Gagne, Sheila Anne	51,844
Gaudet, Maurice	43,095
Gill, Alan W.	60,018
Gray, Donald George	58,566
Gulaga, Orest E.	58,566
Hansen, Allan D.	87,804
Hanson, Glenda M.	54,448
Hanson, Karen Bernice	26,013
Hart, Ronald A.	63,167
Hazel, James Richard	76,300
Hedlund, David	62,284
Hill, Howard	54,978
Hillcoff, Peter	27,524
Hilts, Brian	52,055
Himsl, Sean J.	62,283
Hnatuk, Paul R.	47,652
Holoien, Maxine P.	36,525
Holzer, Bernadette T.	49,053
Hwang, Raphael R.	49,281
Illerbrun, Brenda	28,465
Jacob, Gerald E.	57,560
Johansen, Eric D.	74,671
Johnson, Keith	56,348
Kary, Robert	58,176
Keer, Ian Alexander	49,176
Kilarski, Richard	63,755
Kirkpatrick, Shelley L.	36,486
Koback, Lorne L.	57,154
Kolke, Rose	44,544
Konecsni, James	47,019
Kovacs, David	47,236
Krahenbil, Sherman	59,877
Krock, Christina	3,000
Kurtz, Karen E.	31,506
Lafayette-Boyd, Carol May	50,154
Langin, William J.	49,536
Langner, Lina	29,130
Langton, Beverly A.	29,192
Larmer, Orville D.	9,443
Larsen, Robert V.	60,018
Larson, Conni	2,500
Lavoie, Jeannie	3,875
Lavoie, Roland J.	6,668
Lawrence, Elise Rose	27,028
Lisk, Ron B.	72,706
Lozinsky, Judith A.	26,325

Personal Services — *(Concluded)*

MacCorquodale, Graham I.	37,119
Machin, Myrna G.	57,537
Macknak, David	59,978
Magnaye, Dr. Arturo	86,720
Mak, Magdalen S.	50,340
Makan, Joseph Paul	48,759
Mancuso, Dominic	29,688
Mann, Robert	47,493
Manning, Alvin	45,318
Matthews, Dolores Lenore	49,774
May-Thorson, Cheryl	41,446
McClelland, Marilyn	30,810
McDonald, A. Neil	47,871
McDougall, Andrew	3,525
McIlmoyl, James	50,034
McIntyre, Ida-Jean E.	49,110
McKenzie, Chris A.	35,841
McKenzie, Kenneth K.M.	68,718
McLeod, Rob	38,085
Melnychuk, Roberta A.	48,120
Metlewsky, Alfred R.	60,018
Miller, Anna R.	12,003
Moffatt, Larry F.	75,852
Molnar, Colleen	11,348
Montgrand, Edith	46,343
Moore, Judith M.	59,626
Mourot, Marjorie Lynne	55,914
Naidu, Ron	72,554
Nekrasoff, Gerald	44,544
Nelson, Lynn W.	44,635
Neudorf, Hon. William Z.	36,610
Norminton, David Hugh	52,102
Nurse, Murray Ernest	60,898
O'Neal, William M.	52,198
Padwick, Leslie A.	40,304
Palmer, Colleen	25,169
Pasloske, Chris J.	72,706
Paton, Lorraine R.	26,033
Pederson, Elaine	20,297
Penner, Mary	3,150
Petrar, Elizabeth	48,120
Phillips, Sheila	59,229
Pollock, Ronald M.	65,602
Purse, Ross B.	48,642
Quinn, Candida S.	18,951
Rector, Brian Louis	60,142
Reid, John Clement	62,057
Reiter, Russell J.	60,018
Reynoldson, Ruth	26,075
Rhoades, Warne	41,121
Rice, Marilyn	60,289
Rongavilla, Dr. Dominador	92,553
Rosenbluth, David P.	56,106
Rossler, Adolph	51,960
Roulston, Sharon W.	29,468
Russell, Sandra	39,727
Rutten, Kenneth	60.018
Rysavy, Roy R.	62,454
Schachtel, Allan J.	59,882
Schmidt, Dennis David	48,702
Schoenfeld, M. Lorelle	15,391
Schwan, Diana	36,629
Seibel, Cindy G.	63,483
Seime, Ruth M.	48,426
Sherdahl, Raymond Merle	52,674
Siller, Brenda L.	37,615
Simpson, Ronald J.	58,644
Sjoberg, Heather J.	29,285
Skulski, Mary Jane	37,140
Smalley, Colleen Charlotte	46,737
Smith, Elizabeth Anne	63,918
Smith, Harry	44,574
Somach, Emma R.	28,778
Stepan, Sandra L.	43,404
Steve, Thomas Richard Donald	14,810
Stickland, Thomas	60,018
Suciu, Delia	3,000
Sullivan, James L.	41,809
Teed, Mark	47,340
Thomas, Douglas	56,106
Thronberg, Gary A.	45,149
Tibo, Theophilus	64,362
Tourney, Donald	62,587
Truemner, Tara L.	46,554
Usher, Trudy	17,885
Vanstone, Sandra	5,560
Varin, G. Karen	29,130
Voldeng, Warren	58,438
Walsh, Philip Norman	67,860
Warren, Dorthea	41,510
Watson, Ruth	3,040
Watson, William D.	53,280
West, Betty M.	40,923
Wihlidal, Robert	37,405
Williams, Brian H.	57,462
Williams, John D.	55,191
Wilson, Albert J.	50,421
Wilson, Betty	3,824
Wrigley, Linda C.F.	53,304
Yanick, Anthony A.	64,300
Yaworski, Jan	43,681
Yeates, D. Neil	30,167
Zielinski, Al	14,113

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Abbott Laboratories Ltd.	$	37,859
ABC Day Care Centre		111,919
Accent on Kids Day Care		96,968
Albert Childcare Co-operative		88,794
Albert Park Child Care		51,233
Alex Bishop Child Care Centre Inc.		308,660
Anderson, Gail		24,255
Andrei, Doyle		54,515
Aney, Doreen		40,866
B.S.D. Training and Resources Ltd.		276,314
Bambi Day Care Association		75,131
Bartley, Marcia		61,200
Battlefords Residential Services Inc.		141,588
Beauval Day Care Centre		22,194
Bell, Bob		44,818
Binette, Shirley E.		40,845
Blondin, Denise		25,067
Bo-Peep Co-operative Day Care Centre		86,003
Boehr, Rita		24,191
Boison, Betty		23,771
Bozarth, Lynn		21,119
Bridge House Inc.		127,755
Buchanan, Judith		36,460
Buckwold's Ltd.		43,128
Buettner, Doreen		20,087
Buffalo Narrows Day Care Centre		76,620
Buller, Violet		21,070

Other Payments — *(Continued)*

Butcher Boy Meats Ltd.	68,251
Cain, Anne	20,047
Cairney, Wendy	20,679
Campbell, Mary	26,063
Campus Day Care Centre Inc.	56,971
Canada Packers Inc.	120,087
Carleton, Dale	24,188
Carlson, Bernice	23,260
Carlton Trail Regional College	121,712
Carroll, John and Carroll, Brigette	29,570
Cathedral Area Co-operative Day Care	66,722
Cayer, Ann	40,660
Centennial Food Service	75,505
Central Regina Early Learning Centre	203,655
Chelsom, Judy	73,100
Chester, Merle	25,095
Child Care Centre Co-operative	115,279
Children's Choice Child Care Co-operative	97,854
Children's Services Account	424,651
Chip and Dale Housing Inc.	319,997
Chomyshen, Connie	33,210
Chow and Maclowich	24,795
City Centre School-Age Child Care Co-operative	34,126
Claypool, Margaret	27,429
Community Child Care Consultants	54,267
Community Day Care Association	73,294
Community Service Centre	36,900
Confederation Park Child Care Co-operative	93,568
Corcoran, Laurie	22,192
Corkill, Marilyn	29,989
Corrigal, Connie	23,801
Cozart, Joyce	24,346
Creative Corners Child Care Co-operative	102,684
Cristensen, Patti	26,007
Crosson, Katherine	20,050
Crowe, Lorraine	20,947
Crown Paper	20,987
Csigi, Julius	32,407
Csigi, Maureen	43,583
Cumberland House Day Care Centre	32,840
Cumberland Regional College	191,128
Cypress Hills Regional College	143,162
Dairy Producers Co-operative Ltd.	108,978
Davies, Debbie	56,357
Decima Research Ltd.	21,650
Department of Social Services	455,940
Der, Lynn	22,545
Dick, Sharon	25,807
Doidge, Sharon	22,966
Dollarz Fine Furniture	42,117
Dolynny, Jacqueline	20,932
Dome Media Buying Services Ltd.	33,979
DRG Globe Envelopes	26,695
Ducky Day Care Co-operative	115,989
Durocher, Molly	21,395
Eastview Day Care Co-operative Association	39,583
Eberts, Luce	34,920
Ekstrand, Maxine	22,575
Elmwood Residences Ltd.	427,619
Engel, Gladys	42,514
Estevan Day Care Co-operative	34,367
Evers, Martha	50,031
Family Income Plan	6,400,429
Family Services Advance Account	1,167,703
Fay, Ella	25,933
Fellwock, Alfreda	59,974
Ferguson, Angela	108,894
First Baptist Day Care	66,546
First Nations Child Development Center Inc.	72,369
Fisher, Lorna	25,141
Fleming, Dawn	22,443
Fleming, Lena	41,126
Flichel, Jean	38,692
Fort Qu'Appelle Native Child Care Co-operative	51,852
Friends Together Child Care Co-operative	58,126
Friesen, Lynda	38,970
Friesen, Nancy	21,306
Gainers Inc.	40,232
Gamin-Abet Association Inc.	87,854
Gardiner Park Child Care	82,255
Garneau, Leslie	20,015
GDS and Associates Systems Ltd.	90,367
General Recorders Wascana	31,026
Germs, Catharina	21,694
Gibson, Debbie	22,455
Giesbrecht, Phyllis	45,458
Glencairn Child Care Co-operative	105,935
Gordon, Lynn	42,639
Gosselin, Rose	24,502
Grandberg, Peggy	27,456
Grant, Brenda	40,896
Grismer, Camille	46,036
Guenther, Lynda	39,475
Guger, Fay	28,197
Hanke, Judy	41,316
Harden, Chris	23,090
Harmon, Marsha	30,201
Haroldson, Linda	37,317
Haskins, Ken	26,047
Hein, Brenda	33,309
Hellquist, Shirley	32,754
Help International Ltd.	28,575
Herter, Judy	34,733
Heshka, Caroline	20,652
Hipke, Heather	24,252
Hitchens, Lorna	21,399
Hoeft, Jean	43,683
Hrenyk, Eve	21,740
Hudson Bay Child Care Co-operative	29,002
Hudy, Marilyn	20,764
Humboldt Co-operative Day Care Centre	43,286
Humpty Dumpty Child Care Co-operative	107,847
IAF Biovac Inc.	31,590
IBM Canada Ltd.	40,305
Idylwyld Child Care Co-op	124,387
Indian Metis Friendship Centre of Prince Albert Corporation	48,830
Institutional Food Supply Ltd.	24,021
James, Mary	38,038
Janzen, Adeline	38,212
Janzen, Louise	33,004
Jo-De Consulting Ltd.	118,742
John Howard Society of Saskatchewan	320,977
Johnston, Hettie	21,913
Jones, Gail	26,894
Kids' Place Child Care Co-operative	51,192
Kikinahk Friendship Centre Inc.	25,975
Kinsmen Community Group Home Society for Boys Inc.	75,731
Kiss, Donna	23,448
Kleen Ltd.	23,762
Kline, Elvina	24,614
Klochko, Anita	27,601
Kodak Canada Inc.	22,985
Konecsni, James	25,596
Krause, Hayla	20,239

Other Payments — *(Continued)*

La Ronge Child Care Co-operative	125,377
Lachuk, Minnie	22,322
Lafontaine, Yvette	27,706
Laidlaw Waste-Regina	21,587
Laird, Nona	21,570
Lakeland College	105,088
Lakeland Preschool Co-op	22,735
Lamond, Sandra	33,451
Lamontagne, Frances	25,519
Laughren, Eldean	21,133
Leavitt, Steven	49,650
Letkeman, Mary	65,897
Little Tot Co-operative Day Care Centre	112,883
Live and Learn Day Care Centre	46,300
Loehndorf, Madeline	60,034
Loewen, Carolyn	41,991
Lowe, Carol	23,395
Lukowich, Alma	39,820
Luther Child Care Association Inc.	45,413
MacDonalds Consolidated Ltd.	240,246
Magic White (Western) Ltd.	38,252
Magloire Kiddie Kare	69,831
Marasse, Sylvia	54,903
Margach, Dena	35,053
Martha House	35,834
Massey Road Day Care Centre	72,944
Mazurik, Judy	25,388
Mazurkewich, Maria	21,656
McCallum, Yvette	25,710
McGavin Foods Ltd.	22,521
McGrath, Delores	26,149
McIntyre, Ruby	57,637
McLennan, Arlene	21,099
McNabb, Ruby	28,819
Mead Johnson Canada	24,839
Meadow Lake Day Care Centre	78,283
Melfort Day Care Co-operative	88,894
Mennonite Central Committee	96,712
Mercury Graphics Corporation	54,074
Merrill Enterprises Ltd.	24,413
Millar, Valerie	29,165
Miller, Helen	30,278
Miller, Kathy	37,933
Minty, Brenda	20,363
Mitchell, Caroline	48,149
Mitchell, Joyce	22,260
Mones, Cathy	35,575
Moose Jaw College Day Care Inc.	88,591
Moose Jaw, City of	52,320
Mountstephen, Evelyn	26,313
Munson, Fern	28,554
Myhre, Irene	31,786
N and M Typographic Ltd.	41,590
Naconechny, Diane	24,441
Naconechny, Walter	22,975
National Print-It Centres	51,536
Native Co-ordinating Council	147,558
Nelsons Linen Supply	46,830
Nipawin Day Care Co-operative	57,939
Noble, Isobel	26,034
Normanview Day Care Corporation	91,116
North Battleford Day Care Centre Inc.	38,492
North Battleford Youth Centre Resident Trust Account	20,296
North Park Child Care Co-operative	58,755
North West Day Care Centre Inc.	96,196
North West Regional College	270,787
Northlands College	187,508
Ontrac Training	216,443
Orr, Christine	32,106
Paice, Lidia	22,751
Palm Dairies Inc.	85,396
Parents' Day Care Co-op Ltd.	82,144
Parkland Regional College	315,098
Parkridge Centre	24,087
Parks, Mary	27,286
Parkside I.G.A	23,779
Patterson, Dolores F	26,497
Pelletier, Mary	23,904
Person-Ediger, Joanne	22,914
Pfeil, Patricia	27,036
Pickard, Patricia	23,450
Pickering, Doreen	31,436
Pillipow, Shari	23,966
Pinehouse Family Service Centre Corporation	131,523
Pitney Bowes of Canada Ltd.	23,875
Play and Learn Day Care Centre Inc.	122,165
Playhouse Day Care Inc.	47,879
Playtime Co-operative Childcare Ltd.	55,522
Polsom, Marie-Anna	41,875
Prairie West Regional College	105,219
Preston Avenue Daycare Inc.	102,625
Prevost, Betty	29,934
Prince Albert and District Community Service Centre Inc.	29,940
Prince Albert Child Care Co-operative Association Ltd.	96,250
Prince Albert Co-operative Association Ltd.	68,517
Prince Albert Group Home Society	96,796
Prince Albert Society for Services to Children and Youth	76,248
Printco Graphics Inc.	27,528
Prochera, Shirley	22,930
Procter and Gamble Inc.	106,496
Professional Computer Services	74,853
Purington, Rene	45,959
Qu'Appelle Valley Friendship Centre	46,992
Quinton, Glen	24,306
Radius Tutoring	29,646
Radosh, M. Joan	21,391
Rainbow Youth Centre	43,260
Ranch Ehrlo Society	1,924,524
Redenbach, Carol	22,002
Regency Day Care Co-operative	138,221
Regina General Hospital Day Care Co-operative	27,014
Regina Kiddie Corner Day Care Centre	71,989
Regina Native Youth Community Services	272,191
Regina Plains Day Care Centre	24,167
Regina Residential Resource Centre	134,311
Regina, City of	26,792
Regina's Market Square Early Learning Child Care	104,155
Rempel, Dora	41,036
Richter, Arlene	23,216
Rieland, Verna	26,220
Rink Avenue Day Care Co-op	105,531
Robert, Deanna	38,217
Rousson, Connie	29,499
Rue, Renate	28,843
Saan Stores Ltd.	55,083
Sage Consulting Group Ltd.	44,245
Sakitawak Day Care Centre	61,714
Salmond, Diane	23,229
Salter, Sabah	21,069
Salvation Army	1,233,703
Sandor, Beryl	30,313
Sandor, Wendy	33,794
Sandy Bay Child Care Committee	357,356
Saskatchewan Abilities Council	102,338
Saskatchewan Energy Corporation	43,307
Saskatchewan Hospital	115,899

Other Payments — *(Concluded)*

Saskatchewan Institute of Applied Science and Technology	4,398,340
Saskatchewan Power Corporation	113,346
Saskatchewan Property Management Corporation	11,795,408
Saskatchewan Public Service Commission	31,706
Saskatoon Downtown Youth Centre Inc.	25,695
Saskatoon Family Service Bureau	26,130
Saskatoon Family Y.M.C.A. Day Care	48,451
Saskatoon Group Homes	96,051
Saskatoon School Division No. 13	69,745
Saskatoon Society for the Protection of Children Inc.	289,629
Saskatoon Y.W.C.A. Day Care	43,002
Saskatoon Youth for Christ Society	179,100
Saskatoon, City of	42,297
SaskTel	1,838,657
Savin Canada Inc.	27,727
SCEP Centre Society (Regina)	62,671
Schaan Healthcare Products Inc.	44,559
Schmunk, Beverly	20,971
Schoenthal, Deborah	23,845
School Children's Co-operative Centre	130,076
Schubert, Linda	43,395
Scott National	182,255
Seib, Norma	45,884
Shaw, Diane	22,494
Shoppers Drug Mart	31,707
Sigurdson, Reid and Associates	22,500
Simister, Maxine	20,537
Simon, Tanise	24,341
Siwak, Mildred	28,470
Skaar, Carol	32,464
Small World Day Care Co-operative	118,690
Smile Services Inc.	36,000
Smith, Marsha	21,908
Social Allowance Account	190,544,413
Society for Involvement of Good Neighbours Inc.	254,946
Soo Line Day Care Co-operative	96,567
South East Regional College	187,580
South Hill Child Care Co-operative	123,683
Southwest Day Care Centre	64,258
Spadina After School Program	32,238
Spadina Child Care Co-operative	91,990
St. Germain, Cecile	20,896
Stadnyk, Joanne	26,039
Star Day Care Inc.	137,923
Stein, Linda	20,148
Stephens, Glenda	20,750
Stewart, Carol	26,884
Success Office Systems	38,857
Sunspun Food Service	215,884
Swift Current Child Care Inc.	78,217
Switzer, Lavonne	25,201
Taylor, Elizabeth	24,810
Taylor, Yvonne	21,385
Territorial Drive Alliance Church	48,110
Thomas, Glenys	25,244
Thompson, Marilyn	48,735
Thomson Meats Ltd.	27,921
Thoreson, Grace	33,044
Thorimbert, Jean	27,673
Thorpe, June	54,647
Timber Bay Childrens Home	30,797
Toews, Dorothy	27,090
Tootoosis, Kim	20,739
Toshiba of Canada Ltd.	26,440
Tracy's Day Care Centre Ltd.	166,252
Transcona Park Child Care Co-operative	77,822
Trout, Lorraine	20,292
Turtle Park Co-operative Day Care	29,361
University Co-operative Day Care Centre	78,670
Unruh, Barbara	26,702
Valley View Centre Patients Trust Account	61,154
Verishagen, Willa	26,690
Verokosky, Ronna	22,501
Wallace, Lorraine	51,974
Walliser, Eileen	39,611
Wascana Day Care Co-operative	59,364
Weigel, Mabel	20,940
Weldon, Lorna	36,068
Welfare Rights Centre	192,940
Werezak, Shirley	21,430
West Central Crisis and Family Support Centre Inc.	24,674
Westbridge Computer Corporation	3,552,911
Western Grocers	31,068
Westfair Foods Ltd.	22,652
Westfield, Joyce	86,284
Weyburn Child Care Co-operative	50,878
Weyburn Group Homes Society Inc.	138,820
Whitaker, Angela	21,280
Whitmore Park Child Care Co-operative	33,223
Wilcox-MacLean	43,861
Wilhelm, Migneault, Gibbons and Greenwood	26,433
William Roper Hull Home	86,310
Wilson, Blanche	46,231
Wise Owl Day Care Inc.	57,741
Woodland Child Care Co-operative	38,319
Woolco Department Stores	58,737
Workman, Patricia	67,420
Xerox Canada Ltd.	24,298
Y.W.C.A. Day Care Centre Inc.	170,481
Yandt, Connie	25,015
Zacharias, Janice	59,256
Zellers of Canada Ltd.	39,577
Zerr, Susan	20,322
Zippy on Hamilton	56,259
Zirkwitz, Ed and Zirkwitz, Cynthia	26,689
24 Hour Child Care Co-op	228,951

Department of Telephones

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
5 Communications Policy	$ 302	$	$ 43	$	$ 14	$	$	$ 11	$	$ 370
6 Payments to Saskatchewan Property Management Corporation	....	....	46	....	....	....	....	....	....	46
1 Grant to provide for expenditures respecting the Saskatchewan Communications Advanced Network Authority	....	....	....	....	....	....	3,000	....	....	3,000
7 Members of the Executive Council (Statutory)	6	....	....	....	....	....	....	....	....	6
Total	**$ 308**	**$ ....**	**$ 89**	**$ ....**	**$ 14**	**$ ....**	**$ 3,000**	**$ 11**	**$ ....**	**$ 3,422**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grant to provide for expenditures respecting the Saskatchewan Communications Advanced Network Authority (Subvote 1)

Saskatchewan Communications Network	$ 3,000,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Ewert, Elinor	$ 34,857
Hamm, Donald James	43,527
Kerr, Edith	20,541
Muirhead, Gerald S.	5,884
Schellenberg, Randy J.	40,842
Smith, Douglas	69,052
Szatkowski, Velma A.	31,875
Wrigley, Kim C.	51,306

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Saskatchewan Property Management Corporation	$ 75,210

Women's Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Women's Secretariat	$ 317	$	$ 76	$ 64	$ 32	$ 10	....	....	....	$ 499
2 Payments to Saskatchewan Property Management Corporation	....	....	38	....	....	....	....	....	....	38
3 Grants to third parties concerned with economic and social equity	....	....	....	....	....	....	....	....	....	....
Total	**$ 317**	**$ ....**	**$ 114**	**$ 64**	**$ 32**	**$ 10**	**$ ....**	**$ ....**	**$ ....**	**$ 537**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Allen, Pamela	$	2,805
Bureau, Denise M.		29,879
Corcoran, Irma		2,585
Dewhirst, Linda M.		45,420
Muir, Mary A.		9,068
Pederson, Joan Alison		66,951
Reynolds, Norma Jean		46,206

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brown and Associates Advertising Inc.	$	75,747
Saskatchewan Property Management Corporation		42,233

Saskatchewan Heritage Fund Details

Saskatchewan Heritage Fund

Schedule of Revenue by Division and Source

For the Year Ended March 31, 1991

(thousands of dollars)

Division	Non-Renewable Resources	Transfers from Crown Entities	Other Revenues	Inter-Divisional Transfers	Total 1991	Original Estimate 1991	Total 1990	Original Estimate 1990
Resources Division	$416,575	$310,000	$	$(6,415)	$720,160	$705,645	$607,811	$545,175
Energy Security Division	....	....	7,607	....	7,607	6,225	5,998	6,425
Environmental Protection Division	....	....	1,250	....	1,250	1,100	1,118	1,000
Agricultural Division	....	....	15,821	6,415	22,236	24,930	37,134	40,200
Research and Development Division	....	....	6,381	....	6,381	5,100	5,881	5,300
Total Revenue	**$416,575**	**$310,000**	**$31,059**	**$........**	**$757,634**	**$743,000**	**$657,942**	**$598,100**

Government of the Province of Saskatchewan
Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1991

		Appropriation							
Department and Activity	**Vote**	**Original Estimate**	**Special Warrant**	**Statutory Adjustment**	**Revised Estimate**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Resources Division									
Energy and Mines	1	$ 950,000	$	$	$ 950,000	$ 772,681	$ 177,319	$	$ 177,319
Finance	12	700,000,000	....	....	700,000,000	700,000,000	....	....	....
Total — Resource Division		**$ 700,950,000**	**$ ....**	**$ ....**	**$ 700,950,000**	**$ 700,772,681**	**$ 177,319**	**$ ....**	**$ 177,319**
Energy Security Division									
Energy and Mines	47	$ 25,000	$	$	$ 25,000	$ 25,000	$	$	$ ....
Total — Energy Security Division		**$ 25,000**	**$ ....**	**$ ....**	**$ 25,000**	**$ 25,000**	**$ ....**	**$ ....**	**$ ....**
Agricultural Division									
Agriculture and Food	50	$ 24,280,000	$	$	$ 24,280,000	$ 21,033,491	$ 3,246,509	$	$ 3,246,509
Rural Development	51	650,000	300,000	....	950,000	832,284	117,716	....	117,716
Total — Agricultural Division		**$ 24,930,000**	**$ 300,000**	**$ ....**	**$ 25,230,000**	**$ 21,865,775**	**$ 3,364,225**	**$ ....**	**$ 3,364,225**

Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1991

Department and Activity	Vote-Subvote	Original Estimate	Special Warrant	Statutory Adjustment	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
		Appropriation								
Resources Division										
Energy and Mines	**1**									
Compensation payments pursuant to section 23 of The Crown Minerals Act for oil rights acquired by the Crown	4	$ 800,000	$	$	$ 40,000	$ 840,000	$ 662,700	$ 177,300		
Interest on refund of taxes	7	10,000	....	....	(10,000)	....	....	....		
Payments required under the trust certificates attached to mineral titles transferred to the Crown in lieu of taxes	8	140,000	....	....	(30,000)	110,000	109,981	19		
Total — Energy and Mines		**$ 950,000**	**$ ....**	**$ ....**	**$ ....**	**$ 950,000**	**$ 772,681**	**$ 177,319**	**$ ....**	**$ 177,319**
Finance	**12**									
Payment of dividend to Consolidated Fund	1	$ 700,000,000	$	$	$	$ 700,000,000	$ 700,000,000	$		
Total — Finance		**$ 700,000,000**	**$ ....**	**$ ....**	**$ ....**	**$ 700,000,000**	**$ 700,000,000**	**$ ....**		
Total — Resource Division		**$ 700,950,000**	**$ ....**	**$ ....**	**$ ....**	**$ 700,950,000**	**$ 700,772,681**	**$ 177,319**	**$ ....**	**$ 177,319**
Energy Security Division										
Energy and Mines	**47**									
Research Grants	3	$ 25,000	$	$	$	$ 25,000	$ 25,000	$		
Total — Energy Security Division		**$ 25,000**	**$ ....**	**$ ....**	**$ ....**	**$ 25,000**	**$ 25,000**	**$ ....**	**$ ....**	**$ ....**
Agricultural Division										
Agriculture and Food	**50**									
Payments of interest rebates pursuant to The Farm Purchase Program Act	1	$ 10,230,000	$	$	$	$ 10,230,000	$ 7,731,898	$ 2,498,102		
Payments to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land	2	14,050,000	....	....	....	14,050,000	13,301,593	748,407		
Total — Agriculture and Food		**$ 24,280,000**	**$ ....**	**$ ....**	**$ ....**	**$ 24,280,000**	**$ 21,033,491**	**$ 3,246,509**	**$ ....**	**$ 3,246,509**
Rural Development	**51**									
Grants for agricultural lessees' share of compensation and rental payments for easements and surface leases	1	$ 650,000	$ 300,000	$	$	$ 950,000	$ 832,284	$ 117,716		
Total — Rural Development		**$ 650,000**	**$ 300,000**	**$ ....**	**$ ....**	**$ 950,000**	**$ 832,284**	**$ 117,716**	**$ ....**	**$ 117,716**
Total — Agricultural Division		**$ 24,930,000**	**$ 300,000**	**$ ....**	**$ ....**	**$ 25,230,000**	**$ 21,865,775**	**$ 3,364,225**	**$ ....**	**$ 3,364,225**

Saskatchewan Heritage Fund Details of Expenditure by Division

Resources Division

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
Energy and Mines (Vote 1)										
4 Compensation payments pursuant to section 23 of The Crown Minerals Act for oil rights acquired by the Crown	$	$	$	$	$	$	$	$	$ 663	$ 663
7 Interest on refunds of taxes	....	....	....	....	....	....	....	....	....	....
8 Payments required under the trust certificates attached to mineral titles transferred to the Crown in lieu of taxes	....	....	....	....	....	....	....	....	110	110
Total Energy and Mines	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 773**	**$ 773**
Finance (Vote 12)										
1 Payment of Dividend to Consolidated Fund	$	$	$	$	$	$	$	$	$ 700,000	$ 700,000
Total Finance	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 700,000**	**$ 700,000**
Total Resources Division	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 700,773**	**$ 700,773**

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

American Metal Climax Foundation Inc.	$ 20,504
Amoco Canada Petroleum Co. Ltd.	105,527
Canadian National Railways	56,465
Minerals Ltd.	63,486
Minister of Finance	700,000,000
National Trust Co.	57,381
Pan Canadian Petroleum Ltd.	61,853
Petro-Canada Enterprises Inc.	76,041
Saskatchewan Oil and Gas Corporation	62,198
Scurry Rainbow Oil Ltd.	84,327

Energy Security Division

All expenditures paid from this division were for grants.

Grant Payments

Listed are grant recipients who received $5,000 or more.

Energy and Mines

Research Grants (Subvote 3)

Canadian Energy Research Institute	$ **25,000**

Agricultural Division

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
Agriculture and Food (Vote 50)										
1 Payment of Interest Rebates Pursuant to The Farm Purchase Program Act	$	$	$	$	$	$	$ 7,732	$	$	$ 7,732
2 Payments to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land	....	....	....	....	....	....	13,302	....	....	13,302
Total Agriculture and Food	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 21,034**	**$ ....**	**$ ....**	**$ 21,034**
Rural Development (Vote 51)										
1 Grants for agricultural lessees' Shares of Compensation and Rental payments for easements and surface leases	....	....	....	....	....	....	832	....	....	832
Total Rural Development	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 832**	**........**	**........**	**$ 832**
Total Agricultural Division	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 21,866**	**$ ....**	**$ ....**	**$ 21,866**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Agriculture and Food (Vote 50)

Payments of interest rebates pursuant to The Farm Purchase Program Act (Subvote 1)

Alliban, Dale	$ 5,903
Anderson, Derrick Gordon	5,640
Andrews, Reginald Terry	6,224
Andrews, Stanley John	6,224
Appleton, Kent	7,013
Arnestad, Peter	5,502
Ashworth, Bradley	7,375
Bagshaw, Kelvin	5,080
Barton, Darryl Kevin	8,038
Beaujot, Pat	6,294
Bell, Russell	7,323
Benneweis, Douglas Russell	7,188
Benneweis, Greg	5,120
Bertoia, Gregory A.	6,577
Bettschen, David G.	5,550
Billard, Rodney	7,584
Bissonnette, Gilles Henry	5,769
Bjornson, Gregory P.	8,555
Blight, Robert	8,824
Boll, Kevin J.	12,235
Boll, Rod M.	6,083
Bollefer, Dean	9,060
Bolton, Vince	12,681
Bourgeois, Denis	7,391
Bourgeois, Marcel	7,391
Cairns, Thomas A.	7,354
Carter, Russell H.	5,170
Chase, Paul Michael	5,061
Coffin, Bryce E.	7,872
Cook, Heather D.	5,501
Corcoran, Ralph	5,188
Cornea, Arnold Booker	5,463
Cowan, Calvin H.	6,508
Crawford, Perry	9,057
Cummins, Martain	5,333
Dauk, Gerald Arnold	5,503
Degraaf, Peter and Degraaf, Marlene	5,426
Delorme, Pierre Paul	6,629
Denis, Vincent Paul	5,261
Donohue, Lionel W.	6,497
Dotschkat, Ervin	6,313
Edwards, Tom	6,224
Eger, Troy M.	9,832
Egert, Curtiss	5,205
Emmerson, Gregory Cecil	5,613
Ennis, Burton D.	7,572
Farr, Jeffrey James	5,618
Fladager, Earl P.	6,923
Flath, Lorne	12,460
Flavel, Kelly	6,531
Foisy, Richard Eugene and Foisy, Noreen	5,591
Foster, Randy	6,326
Frecon, Denis R.	6,370
Friesen, Cornelius	5,399
Fuchs, Wayne J.	5,362
Garratt, William G.	5,350
Greenan, Kevin R.	5,159
Griffin, Gary	5,940
Gryba, Daniel J.	8,200
Guillaume, Daniel	6,628
Hall, T. Kelvin	5,249
Hamilton, Brad	6,885
Hamilton, Edwin A.	7,647
Hannay, Trevor L.	5,947
Hellings, Craig Earl	18,655
Henry, Donald	9,839
Hern, Elmer Lloyd	5,103
Holbrook, Jeffrey	14,053
Holbrook, Mark L.	5,319
Hoppe, Erroll	9,631
Hoshowsky, Rodney Eugene	5,880
Johnson, Colin D. (Estate of)	38,188
Johnson, Everett	5,145
Jordet, Lee	10,170
Junop, Bernard L.	7,219
Junop, Leonard W.	8,302
Kahovec, Robert	5,116
Kapeluck, Terrance	5,552
Kazeil, Randall	6,454
Kelln, Sheldon	5,215
Kirk, Kevin T.	10,699
Kozun, Danny	9,371
Kruesel, David	6,818
Kuntz, Gordon	9,565
L'Hoir, Richard and L'Hoir, Margaret	11,007
Leblanc, Denis	7,337
Leier, Gerald R.	14,324
Leier, John J.	15,811
Lemarellec, Andre	6,488
Lepp, Elden Wayne	5,748
Levee, Kim Allan	5,273
Loehr, Mervin N.	6,676
Lucyk, Clifford	5,245
Magnuson, Sven	6,027
Martinson, Glenn	6,500
Mayerle, Garry	8,849
McGrath, Daryl M.	12,114
McInnis, Ken	7,167
McKinna, Scott Ross	6,018
Melle, Gary	5,060
Melle, Wayne	5,060
Messer, Michael	7,036
Metke, John	6,215
Miller, Dean M.	8,833
Moen, Daryl C.	5,801
Moneo, Victor Allan	6,420
Mueller, Lenard B.	10,119
Nahorney, Michael	6,313
Nelson, Curt	10,236
Nichol, Thomas C.	5,493
Niechziol, Erwin P.	5,293
Olson, Todd V.	5,900
Olynick, Dewayne	9,298
Pawluk, Kelly	10,690
Perrin, Gregory	10,442
Peterson, Phillip and Peterson, Marie	8,938
Prang, Henry J.	8,849
Prescesky, Myron	5,295
Purves, Glen Wesley	5,772
Ranger, Keith	5,434
Richards, Rodney Alan	5,536
Robbie, Kenneth G.	5,791
Robin, Dennis Mathew	6,590
Robin, Lewis Micheal	6,607
Rogers, Kevin A.	8,746
Rohs, Kenneth Paul	5,405
Russell, Barry	5,665
Schafer, Darrell D.	5,405
Schappert, Marlo	5,999

Grant Payments — *(Continued)*

Payments of interest rebates pursuant to The Farm Purchase Program Act (Subvote 1) — *(Concluded)*

Schener, Darcy	10,618
Sehn, Darren	7,657
Seitz, Jack	5,039
Senft, E. Gene	5,013
Seymour, Glen	6,437
Shepherd, Guy	5,178
Sidloski, Kevin	7,544
Silzer, Alan	6,391
Silzer, Wayne	8,338
Simpson, Gordon	6,526
Sims, Barry	5,604
Sinclair, Brian John	7,748
Slough, Randall	7,415
Smotra, Dennis	5,130
Sperle, Dennis and Sperle, Wanda	5,584
Strueby, Kelly	5,282
Stuckel, Curtis	12,239
Sully, Curtis	8,882
Swenson, Richard J.	5,519
Taylor, Jim	5,773
Teale, Eric C.	5,780
Thiessen, David G.	8,135
Thiessen, Jack	5,200
Thiessen, Wesley David	7,073
Thompson, Kenneth	6,246
Thompson, Merlin	6,143
Timm, Chadwick D.	6,635
Topham, Hal Stanley	5,563
Ullyott, Colin M.	5,867
Ulrich, Randy	5,460
Van De Meutter, David	9,526
Van Den Bossche, Eldon and Van Den Bossche, Michelle	9,139
Wacker, Curtis	5,420
Walker, James	6,379
Wells, Eugene	5,636
White, Neil	5,886
Wilde, Michael P.	5,846
Willis, James M.	5,332
Wolfe, Ervin M.	5,292
Wooff, Dean R.	8,770
Worth, Robert Charles	14,921
Wruck, Dale P.	6,863
Yingst, Cheryl	7,572
Yochim, Arthur	9,120
Zalkinko, David	6,063
Zimmer, James L.	5,332
Payees under $5,000	6,454,872
	$ 7,731,898

Payments to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land (Subvote 2)

Farm Purchase Program Fund	**$ 13,301,593**

Rural Development (Vote 51)

Grants for agricultural lessees' share of compensation and rental payments for easements and surface leases (Subvote 1)

Anderson, Elizabeth A.	$ 6,214
Antelope Grazing Co-op Ltd.	5,986
Big Stick Stockman's Grazing Association	8,940
Body, Arden	9,021
Brett, Stanley J.	7,529
Brock Fodder Mutual Ltd.	19,131
Collier, Del and Collier, Lynette and Collier, Don and Collier, Julie	5,024
Dunn, Dennis L.	5,792
East Manitou Grazing Co-op Association	5,601
Good, Harvey W.	12,409
Grand Cheviot Grazing Co-op Ltd.	20,808
Himmelsbach, Paul and Himmelsbach, Gerhardt	5,658
Horton, Francis	9,746
Langedahl, Hal	6,318
Linacre Grazing Co-op Ltd.	10,059
Mantei, Allan	5,223
Martin Grazing Co-op Ltd.	65,915
Melvin, Terry and Melvin, Gordon	6,942
Moch, Harvey	11,025
Murray, Lorraine	7,323
Nicol Ranch Ltd.	6,137
Noble, Harold G.	5,886
Phail, Brent	5,300
Rudd, Melvin	5,245
Sandhills Stockmen's Association	5,648
Schofield, Leslie A.	5,724
Snowdown Grazing Co-op Ltd.	5,032
Thompson, D. L. and Thompson, R. F. and Newman, Stephen J.	5,012
Thompson, Marvin A.	6,850
Weedon, Robert B.	5,881
Payees under $5,000	540,905
	$ 832,284

Other Information

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Statement of Remission of Taxes and Fees

Statement showing Remission of Taxes and Fees for the Fiscal Year Ended March 31, 1991 as provided for under Section 42, The Revenue and Financial Services Act.

The Education and Health Tax Act

A and B Alternators and Starters Repair and Rebuilt	$ 42
Adults Extra Video	23
Affiliated Inspection Bureau Limited	321
Akzo Chemicals Ltd. (Saskatoon)	564
Al's Mechanical	47
Alcoholism Commission of Saskatchewan	620
Alpine Sheet Metal and Manufacturing	42
Altex Heater Exchange Ltd.	544
Ambassador Electronics	16
Amtrak Communications Ltd.	260
Anderson, Frank W.	15
Anderson Rental and Paving Ltd.	555
Arco Graphics Inc.	345
Arrowhead Motors	56
Auto Wrecking (1976) Ltd.	10
Automotive and Industrial Supplies (1971) Ltd.	381
Avalon Auto Service	149
Avanti Construction Supply Ltd.	420
Avenue Flower Shoppe (Golden Mile)	188
Avenue Flower Shoppe (Victoria Square)	106
Be Cadd Systems Inc.	557
Bessborough Hotel	592
Blackwood Hodge Equipment Limited	656
Block Holdings Inc.	13
BML Leasing Limited	343
Boundary Equipment Company Limited	606
Braithwaite and James — The Gift Store	71
Business Furnishings (Sask.) Ltd.	902
C B Engineering Ltd.	194
California Trend Shoppe	11
Campbell's Cornerstone Gem Services	21
Can West Distributors Ltd.	156
Can-Jer Industrial Lubricant Ltd.	542
Carlyle Company Edmonton Ltd.	78
Carment Jewellers (1988) Ltd.	258
Certified Rentals Ltd.	553
Chad's Autobody	64
Chatterson Janitorial Supplies Ltd.	558
Cimco	538
Cindy's Groceries and Meats Ltd.	42
Clarke's Builders Place	60
Collision Repair	11
Comdisco Canada Equipment	49
Computerland	488
Corner Store	14
Country Vacuum Service	9
Crescent Heights Esso Service	56
Crown Paint's Wallpaper	139
Crown Advertising Products	116
Culligan Soft Water Service	302
D M S Survey Equipment	345
Dalton and Associates	18
Damar Shell Service	68
Debonair Styling and Tanning Ltd.	10
Decora Cabinets Ltd.	33
Den-Ray Rat Hole Drilling	510
Denham Chrysler Ltd.	583
Designs By Ann Inc.	35
Dinsmore Auto Care	43
Dirks and Whitney Enterprises Ltd.	298
Displayco Canada Inc.	434
Double D Truck and Body Inc.	43
Dresser Canada Inc. — Guiberson Division	396
Dynasty Special Steels Inc.	252
E and H Redi-Mix Ltd.	82
Eastview Texaco Service	130
Electrical Supply	23
Energy Technology Products Ltd.	78
Fandango Ceiling Fans (Sask.) Ltd.	486
Fantasy Flowers (Dewdney Ave. E.)	421
Fantasy Flowers (Cornwall Centre)	83
Fantasy Flowers (Northgate)	264
Fleet Guide Truck and Trailer Repair Ltd.	197
Fleet Maintenance Ltd.	382
Fountain Tire	213
Fredy's T.R.M. and Auto Ltd.	19
G and S Professional Skate Service	35
G. M. Robertson Enterprises	42
Gates Yamaha	130
Gelco Enterprises Ltd.	233
Golden Unicorn Jewellery Store	50
Goodman Steel and Iron Works (1986) Ltd.	545
Handi-Andy Services	18
Hedgar Sales and Service	172
Henry's Family Fair	6
Hill Acme Machine Ltd.	26
HMV Canada Ltd.	600
Huber, Shauna	19
Hunt's IGA	139
Husky Car/Truck Stop	36
Idylwyld Motel	685
Impulse T-Shirts N' Things	12
Indequip Sales	595
Indian Head Plymouth Chrysler	603
Irrigation Centre Motel	60
It Store	266
Ituna Redi-Mix Ltd.	34
J and L Supply Co. Ltd.	270
J H Ryder Machinery Limited	543
J.F. Computers Ltd.	94
Jack and Sons Equipment Ltd.	119
Japanese Auto Supply Ltd.	261
John's Ford Auto Sales Ltd.	345
Keg Automotive Ltd.	194
Kelvington Transport Ltd.	149
Kendon Enterprises Ltd.	533
Key Chevrolet Oldsmobile Cadillac Ltd.	708
Koenders Manufacturing Co. Ltd.	40
Kompan Playscapes Inc.	122
Lai's Central Service Ltd.	161
Lanigan Esso	95
Letco Limited	178
Lothian Hardware Ltd.	216
M and R Machines Ltd.	46
M A M Enterprises	62
M and M Equipment Ltd.	144
MacLeods Authorized Dealer (Biggar)	277
MacLeods Authorized Dealer (Langenburg)	175
MacLeods Authorized Dealer (Lanigan)	187
MacLeods Authorized Dealer (Nipawin)	349
Mainway Farm Equipment Ltd.	15
Malcolm Campbell and Son Ltd.	152
Maple Grove Motel and Trailer Court	15
Mayes Auto Body	52
Melville Inn Motel	105
MGI Canada Inc.	416
Michael's Photography	85

Statement of Remission of Taxes and Fees — *(Continued)*

The Education and Health Tax Act — *(Concluded)*

Microage-Compuco Distributors (Canada) Inc.	736
Mid-West Steel Products Ltd.	608
Mid-West Collision Centre	527
Miles Canada Inc.	483
Mindiuk, Walter	62
Mini-Tek Electronic Service	78
Mr. Zip Instant Printing Ltd.	563
MT2 Performance Sales and Service	148
Murray's Farm Supply	197
Neilon Golf Cars	21
Nichols Interior Ltd.	83
Nipawin Parts and Industrial Ltd.	382
Northwest Publishers Ltd.	13
Old Fashion Foods Limited	115
Oliver Industrial Supply Ltd.	1,194
Olympia Signs and Designs	21
Palliser Overhead Doors Ltd.	112
Parkside IGA	97
Pearson's 5¢ to $1.00 Store	297
Pendemak Industries Ltd.	172
Petro-Tec Electric Ltd.	289
PJ's Auto Service & Carwash	13
Polar Window of Canada Ltd.	141
POS Systems Ltd.	243
Potomski, Mike	114
Prairie Fire Control Systems Inc.	13
Prairie Fire Extinguisher Co. Ltd.	425
Precision Motors Ltd.	86
Quill Variety Store	39
R/C Hobby World Inc.	159
Radio Shack Store	96
Rae's Delivery and Rental Service Ltd.	34
Richard Barnsley Repairs	17
Rimmers Delmas Gas and Food Stop	7
Roberge Bros. Transport Ltd.	513
Rogers Cantel Inc.	911
Rogers Cantel Mobile Inc.	570
Ron's Service	20
Ross Farm Sales and Service Ltd.	365
Rosthern Book and Stationery (1981)	66
Rosthern Tire and Battery Service Ltd.	99
S. J. Electric	524
Sanford and Son New and Used Ltd.	337
Shaunavon Standard	216
Sifto Canada Inc.	625
Silvester Glass and Aluminum Products Ltd.	314
Simplot Canada Limited	115
Sinclair and Valentine Inc.	59
Site Oil Tools Inc.	572
Smith and Smith Public Relations and Advertising	475
Soo Line Broadcasting Co. Ltd.	19
Speccon Sales Inc.	433
Spray Tech Systems	79
Stan's Mobile Service Limited	193
Standard Motor Supply Ltd. (Preeceville)	191
Standard Motor Supply Ltd. (Yorkton)	137
Starlite Trailer Court Ltd.	34
Startec Refrigeration Services Ltd.	143
Studio Photogenique	53
Sturgeon Landing Outfitters	57
Sumitomo Canada Limited	180
Surprenant's General Store	55
The 80's Motel	39
The Sports Traders Ltd.	257
The Golden Unicorn Jewellery Store Ltd.	153
The Star Phoenix	362
Tops 'N Trends Canada Ltd.	94
Town 'N' Country Decorating Ltd.	157
Town and Country Shops	31
Trans Canada Liquidators	12
Transponder 1	32
Treasure Chest Distributors	407
Tri Link Resources Ltd.	545
Tuck Shop	64
Twinpak Inc.	61
Unity Auto Body Limited	218
Valley West Yamaha (1988)	432
Velmas Hobby and Craft Supplies Inc.	64
Vermas Studio Ltd.	29
Video City (Normanview)	107
Video City (N. Albert St.)	55
Video City (S. Albert St.)	83
Video City (University Park)	63
Wapiti Regional Library	218
Waslak, Sherry	49
Watrous Furniture and Appliances Ltd.	180
Watrous Auto and Farm Supply	50
Wes-Can Erosion Control Inc.	382
Wesclean Regina Sales Ltd.	85
Wesclean Southern Sales Ltd.	68
Westbridge Lease Corporation	562
Western Cycle and Sporting	732
Western Supplies	964
Wheatland Machine Shop Ltd.	107
Wilkie-Unity Shoprite Ltd.	101
Wilson's Welding Ltd.	500
Wynyard Auto Centre	6
Zemco Enterprises Ltd.	171
	$ 50,943

The Liquor Consumption Tax Act

Battleford Windsor Hotel	$ 327
Bessborough Hotel	540
Champs Steak House and Sports Lounge	175
China Inn	5
Eastview Inn	177
Franchise 12	123
Franchise 66	165
Franchise 68	215
Franchise 102	136
Franchise 113	97
Franchise 131	125
Gatsby's	26
Grenfell Curling Club	40
Imperial Hotel	183
Lebret Hotel	145
Louis Riel Inn	568
MTC Dundurn Officers' Mess	25
MTC Dundurn Junior Ranks Club	113
MTC Warrant Officers and Sergeants' Mess	30
Nervous Harold's	392
Ng's Midway Family Restaurant	72
Nicky's Cafe and Bake Shop	27
North Battleford Granite Curling Club	102
R.C.M.P. Senior NCO's Mess	25

Statement of Remission of Taxes and Fees — *(Concluded)*

The Liquor Consumption Tax Act — *(Continued)*

Regina Press Club		118
Special Liquor Vendor #35		31
The Moose Jaw Fraternal Order of Eagles		105
Whitewood Hotel		470
	$	4,557

The Tobacco Tax Act

Core-Mark Distributors	$	91
Rickshaw Vendors Ltd. (ZA)		536
Scott National Company Limited (Regina)		665
Scott National Company Limited (Saskatoon)		575
Scott National Company Limited (Swift Current)		628
Weaver Park Shell		209
	$	2,704

The Fuel Tax Act, 1987

Aabco Leasing	$	102
ASL Paving Ltd.		105
Can - US Trucking Ltd.		88
Carrington, Kevin Glen		17
Case Power and Equipment		36
Koch Service Inc.		153
Lilydale Co-operative Limited		18
Power Fuel Inc.		373
Red River Supply Inc.		162
The Lloydminster and District Agricultural Co-operative Association Ltd.		448
	$	1,502

The Litter Control Act

Blackwoods Beverage Sales Inc.	$	1,315
MacDonald's Consolidated Ltd. (Regina)		609
MacDonald's Consolidated Ltd. (Saskatoon)		616
Shelly Western		763
Swift Current Bottlers Ltd.		547
Western Grocers		594
	$	4,444

Statement showing Remission of Taxes and Fees for the Fiscal Year Ended March 31, 1991 as provided for under Section 60, The Financial Administration Act and Section 42, The Revenue and Financial Services Act.

The Income Tax Act

Anderson, Gary	$	808
Baron, Sister Patricia		535
Barton, Sister Magdalen		278
Bearden, William		1,696
Bezmutko, Sam		319
Borreson, Sister Carol A.		1,361
Bourne, Raymond		1,339
Bouvier, Sister Josephine		390
Bradley, Gene		503
Brown, Robert L.		447
Buliard, Sister Renee		384
Burroughs, James		4,305
Caron, Sister Marguerite		434
Castonquay, Sister Cecile		226
Chapman, Mark		2,979
Chartier, Sister Laetitia		443
Christopherson, Edythe		1,075
Clay, Robert		1,169
Colterman, Sister Leona		692
Corriveau, Roger E.		661
Coventry, Frederick D.		4,350
Craik, J. Allan		504
Craven, Wayne		830
Croteau, Sister Therese		2,141
Cuddy, Sister Agnes		58
Cyrenne, Roland H.		849
Dash, Kenneth G.		490
Deck, Gerald		231
Dick, Sister Margaret		319
Donahue, Frances		946
Donahue, Garry		873
Donald, Ray		907
Douville, Sister Anita		570
Duddy, Gertrude		543
Duddy, John F.		360
Dufour, Miller J.		3,516
Dutertre, Garry		2,565
Ferguson, Robert H.		1,266
Finlay, Robert R.		1,131
Fontaine, Sister Cecile		2,106
Forrest, Gary L.		1,565
Fyrk, Lewis W.		363
Gelowitz, Sister Hilda		520
George, Richard		1,502
Grimes, Sister Imelda		63
Hagerty, Sister Mary		691
Hall, Murray		510
Healy, Sister Catherine		391
Hruska, Sister Melvina		330
Joa, Walter		1,448
Johnson, Lloyd C.		441
Johnson, Robert C.		483

Statement of Remission of Taxes and Fees — *(Concluded)*

The Income Tax Act — *(Continued)*

Johnston, Carl		1,374
Johnston, Karen		842
Knight, Murray		1,037
Kuffner, Sister Joan		796
Lamotte, Constantine		838
Lang, Ronald		1,349
Larock, Lloyd A.		758
Le Poudre, Julius		1,364
Lister, Allan A.		820
Little, Reginald		1,634
Long, William		1,153
Mack, Joseph		2,019
Markwart, Gordon		1,163
Martens, Jerry D.		1,983
Martin, Sister Mary		646
McCallum, Fred		435
McGuigan, Sister Marion		302
McLeod, George		1,147
McPheat, Murray		1,116
Merrett, Jack H.		793
Mildenberger, Aloysia		2,435
Millar, Michael		2,469
Miller, Gerald W.		2,097
Minty, Lloyd T.		1,342
Murphy, Rodney		931
Nelson, Douglas L.		582
Nelson, Thomas		676
Nesland, Warren		4,301
Nguyen, Sister Marie		379
Norish, Richard J.		382
Nowlin, John		384
O'Reilly, Sister Berthe		499
Oberhoffner, Sister Louise		63
Olson, John D.		2,002
Olson, Stan		672
Onda, Stephen		2,880
Peterson, Raymond G.		896
Plummer, Arthur		2,649
Prokes, Sister Mary T.		623
Rabnett, Sister Isabel E.		254
Rask, Dennis		998
Richard, Sister Cecile		482
Richardson, Barry L.		627
Richardson, Karin I.		627
Ripplinger, Steven		714
Robinson, Kenneth M.		3,994
Rogers, David D.		1,337
Rogers, Dean O.		1,918
Rouse, Milton T.		1,436
Sack, Casper		2,608
Sayers, V. Wayne		1,123
Sayers, William J.		1,013
Schlamp, Jack		1,389
Schwark, Kenneth F.		487
Setrum, Murray H.		1,843
Shirley, Sister Evelyn M.		1,271
Sholter, Richard		2,501
Simoneau, Roch		831
Simonson, Vernon		2,551
St. John, Trevor		1,699
Stefan, George J.		1,087
Stefan, Larry B.		1,154
Stensrud, Allan M.		1,549
Stranden, Neil		2,112
Stranden, Thelmer		1,813
Taillon, Wayne J.		185
Thiessen, Harvey		1,003
Thiessen, Peter		206
Thompson, Donald A. (Estate of)		1,819
Thompson, Sister Margaret		971
Tittemore, Michael		787
Tracey, Gerald		77
Tremblay, Francis J.		477
Tremblay, James M.		609
Tymchak, Theodore		2,072
Uhrich, Sister Tina		355
Wagner, Sister Lorraine		218
Walters, Garth L.		1,000
Weisensel, Almer		2,207
Welchman, Douglas		657
Welsh, Darlene		650
Whitfield, Victor		898
Wiens, Dale K.		1,940
Wiens, Dennis		2,679
Zentner, Sister Germaine		594
	$	**157,559**

The Petroleum and Natural Gas Regulations, 1969

Oakwood Petroleums Ltd.*	$	666,490
Lone Pine Resource Ltd.*		297,832
	$	**964,322**

*These remissions were made in respect of natural gas supplied to New Grade Energy Inc. and were assigned to New Grade as a condition of the remissions order.

PART

A

Government of
Saskatchewan

Public Accounts
1990-91

Compendium of Financial Statements

Part A

Saskatchewan

TABLE OF CONTENTS

Page

Scope of the Public Accounts 4

Guide to the Compendium 5

Alphabetical Index 6

Pension Funds

Anti-Tuberculosis League Employees Superannuation Fund .... A 1
Judges of the Provincial Court Superannuation Plan .... A 8
Liquor Board Superannuation Plan .... A 15
Members of the Legislative Assembly Superannuation Fund .... A 21
Municipal Employees' Superannuation Fund .... A 29
Public Employees (Government Contributory) Annuity Fund .... A 37
Public Employees (Government Contributory) Superannuation Plan .... A 42
Public Service Superannuation Plan .... A 49
Saskatchewan Pension Plan .... A 56
Saskatchewan Research Council Employees' Pension Plan .... A 65
Saskatchewan Transportation Company Employees Superannuation Plan .... A 70
Teachers' Superannuation Commission - Teachers' Annuity Plan .... A 77
Teachers' Superannuation Commission - Teachers' Superannuation Plan .... A 85
Teachers' Superannuation Commission - Voluntary Contributions Fund .... A 94
Workmen's Compensation Board Superannuation Fund A100

Trust Funds

Doukhobors of Canada C.C.U.B. Trust Fund Board A105
Horned Cattle Fund A110
Northern Revenue Sharing Trust Account A116
Provincial Mediation Board - Office of the Rentalsman - Trust Account A126
Provincial Mediation Board Trust Account A130
Public Trustee for Saskatchewan A134
Social Services Central Trust Account A143

Revolving Funds

Commercial Revolving Fund A148
Conservation and Development Revolving Fund A155
Correctional Facilities Industries Revolving Fund A162
Correspondence School Revolving Fund A169
Highways Revolving Fund A176
Northern Saskatchewan Economic Development Revolving Fund A185
Public Employees' Benefits Agency Revolving Fund A194
Queen's Printer Revolving Fund A201
Resource Protection and Development Revolving Fund A207
Saskatchewan Book Bureau Revolving Fund A215

Health Care Institutions

Battlefords Regional Care Centre A223
Board of Governors, Lakeside Home A232
Board of Governors, Parkridge Centre A241
Hospital Laundry Services of Regina A251

Page

Health Care Institutions (continued)
La Ronge Hospital Board A260
Palliser Regional Care Centre A269
Parkland Regional Care Centre A278
Regina General Hospital A287
Saskatoon Health Services Authority A299
Souris Valley Regional Care Centre A303
South Saskatchewan Hospital Centre A312
St. Louis Alcoholism Rehabilitation Centre A324
University Hospital Board A331
Wascana Rehabilitation Centre A342
Whitespruce Youth Treatment Centre A354

Educational Institutions
Carlton Trail Regional College A360
Cumberland Regional College A370
Cypress Hills Regional College A379
North West Regional College A390
Northlands College A399
Parkland Regional College A412
Prairie West Regional College A422
Saskatchewan Indian Regional College A429
Saskatchewan Institute of Applied Science and Technology A461
Southeast Regional College A472
University of Regina A482
University of Saskatchewan A492

Crown Corporations
Agricultural Credit Corporation of Saskatchewan .... B 1
Agriculture Development Fund .... B 12
Future Corporation .... B 20
Municipal Financing Corporation of Saskatchewan .... B 28
New Careers Corporation .... B 35
Prairie Agricultural Machinery Institute .... B 40
Saskatchewan Communications Network Corporation .... B 48
Saskatchewan Crop Insurance Corporation .... B 58
Saskatchewan Gaming Commission .... B 70
Saskatchewan Government Growth Fund Ltd. .... B 77
Saskatchewan Government Growth Fund Management Corporation .... B 87
Saskatchewan Government Printing Company .... B 97
Saskatchewan Grain Car Corporation B103
Saskatchewan Heritage Foundation B113
Saskatchewan Housing Corporation B117
Saskatchewan Property Management Corporation B125
Saskatchewan Wetland Conservation Corporation B136
Souris Basin Development Authority B142
South Saskatchewan River Irrigation District No. 1 .... B148

Other Funds
Agricultural Implements Board B155
Assurance Fund B160
Cattle Marketing Deductions Fund B164
Crop Reinsurance Fund of Saskatchewan B169

Page

Other Funds (continued)

Environmental Protection Fund B176
Farm Purchase Program Fund B181
Fish and Wildlife Development Fund B185
Forest Renewal and Development Fund B190
Law Reform Commission of Saskatchewan B197
Market Development Fund B202
Milk Control Board B206
Municipal Potash Tax Sharing Administration Board B212
Oil and Gas Environmental Fund B220
Public Employees Dental Fund B226
Public Employees Disability Income Fund B232
Public Employees Group Life Insurance Fund B238
Saskatchewan Agricultural Returns Stabilization Fund B243
Saskatchewan Alcohol and Drug Abuse Commission B251
Saskatchewan Archives Board B261
Saskatchewan Arts Board B267
Saskatchewan Auto Fund B275
Saskatchewan Beef Stabilization Board B283
Saskatchewan Cancer Foundation B290
Saskatchewan Health Research Board B300
Saskatchewan Horse Racing Commission B308
Saskatchewan Legal Aid Commission B315
Saskatchewan Liquor Board and Liquor Licensing Commission B321
Saskatchewan Prescription Drug Fund B332
Saskatchewan Research Council B335
Student Aid Fund B342
Tripartite Beef Administration Board B350
Victims' Fund B355
Water Appeal Board B359

SCOPE OF THE PUBLIC ACCOUNTS

The 1990-91 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains a schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility.

Volume 2 contains details on the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

GUIDE TO THE COMPENDIUM OF FINANCIAL STATEMENTS

This Compendium is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board.

The financial statements are for fiscal periods ending within the Province's fiscal year April 1, 1990 to March 31, 1991.

While many of these entities are required to table their financial statements in the Legislature as separate reports, this Compendium serves to provide ease of public access to their financial statements.

Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

The Compendium consists of two parts:

Part A - Pension Funds
Trust Funds
Revolving Funds
Health Care Institutions
Educational Institutions

Part B - Corporations
Other Funds

Each Part includes a complete table of contents for the whole Compendium, as well as a complete alphabetical listing, with page number reference, in an index.

INDEX

Page

Agricultural Credit Corporation of Saskatchewan .... B 1
Agricultural Implements Board B155
Agriculture Development Fund .... B 12
Anti-Tuberculosis League Employees Superannuation Fund .... A 1
Assurance Fund B160
Battlefords Regional Care Centre A223
Board of Governors, Lakeside Home A232
Board of Governors, Parkridge Centre A241
Carlton Trail Regional College A360
Cattle Marketing Deductions Fund B164
Commercial Revolving Fund A148
Conservation and Development Revolving Fund A155
Correctional Facilities Industries Revolving Fund A162
Correspondence School Revolving Fund A169
Crop Reinsurance Fund of Saskatchewan B169
Cumberland Regional College A370
Cypress Hills Regional College A379
Doukhobors of Canada C.C.U.B. Trust Fund Board A105
Environmental Protection Fund B176
Farm Purchase Program Fund B181
Fish and Wildlife Development Fund B185
Forest Renewal and Development Fund B190
Future Corporation .... B 20
Highways Revolving Fund A176
Horned Cattle Fund A110
Hospital Laundry Services of Regina A251
Judges of the Provincial Court Superannuation Plan .... A 8
La Ronge Hospital Board A260
Law Reform Commission of Saskatchewan B197
Liquor Board Superannuation Plan .... A 15
Market Development Fund B202
Members of the Legislative Assembly Superannuation Fund .... A 21
Milk Control Board B206
Municipal Employees' Superannuation Fund .... A 29
Municipal Financing Corporation of Saskatchewan .... B 28
Municipal Potash Tax Sharing Administration Board B212
New Careers Corporation .... B 35
North West Regional College A390
Northern Revenue Sharing Trust Account A116
Northern Saskatchewan Economic Development Revolving Fund A185
Northlands College A399
Oil and Gas Environmental Fund B220
Palliser Regional Care Centre A269
Parkland Regional Care Centre A278
Parkland Regional College A412
Prairie Agricultural Machinery Institute .... B 40
Prairie West Regional College A422
Provincial Mediation Board - Office of the Rentalsman - Trust Account A126
Provincial Mediation Board Trust Account A130
Public Employees' Benefits Agency Revolving Fund A194

	Page
Public Employees Dental Fund	B226
Public Employees Disability Income Fund	B232
Public Employees (Government Contributory) Annuity Fund	A 37
Public Employees (Government Contributory) Superannuation Plan	A 42
Public Employees Group Life Insurance Fund	B238
Public Service Superannuation Plan	A 49
Public Trustee for Saskatchewan	A134
Queen's Printer Revolving Fund	A201
Regina General Hospital	A287
Resource Protection and Development Revolving Fund	A207
Saskatchewan Agricultural Returns Stabilization Fund	B243
Saskatchewan Alcohol and Drug Abuse Commission	B251
Saskatchewan Archives Board	B261
Saskatchewan Arts Board	B267
Saskatchewan Auto Fund	B275
Saskatchewan Beef Stabilization Board	B283
Saskatchewan Book Bureau Revolving Fund	A215
Saskatchewan Cancer Foundation	B290
Saskatchewan Communications Network Corporation	B 48
Saskatchewan Crop Insurance Corporation	B 58
Saskatchewan Gaming Commission	B 70
Saskatchewan Government Growth Fund Ltd.	B 77
Saskatchewan Government Growth Fund Management Corporation	B 87
Saskatchewan Government Printing Company	B 97
Saskatchewan Grain Car Corporation	B103
Saskatchewan Health Research Board	B300
Saskatchewan Heritage Foundation	B113
Saskatchewan Horse Racing Commission	B308
Saskatchewan Housing Corporation	B117
Saskatchewan Indian Regional College	A429
Saskatchewan Institute of Applied Science and Technology	A461
Saskatchewan Legal Aid Commission	B315
Saskatchewan Liquor Board and Liquor Licensing Commission	B321
Saskatchewan Pension Plan	A 56
Saskatchewan Prescription Drug Fund	B332
Saskatchewan Property Management Corporation	B125
Saskatchewan Research Council	B335
Saskatchewan Research Council Employees' Pension Plan	A 65
Saskatchewan Transportation Company Employees Superannuation Plan	A 70
Saskatchewan Wetland Conservation Corporation	B136
Saskatoon Health Services Authority	A299
Social Services Central Trust Account	A143
Souris Basin Development Authority	B142
Souris Valley Regional Care Centre	A303
Southeast Regional College	A472
South Saskatchewan Hospital Centre	A312
South Saskatchewan River Irrigation District No. 1	B148
St. Louis Alcoholism Rehabilitation Centre	A324
Student Aid Fund	B342
Teachers' Superannuation Commission – Teachers' Annuity Plan	A 77
Teachers' Superannuation Commission – Teachers' Superannuation Plan	A 85
Teachers' Superannuation Commission – Voluntary Contributions Fund	A 94
Tripartite Beef Administration Board	B350

Page

University Hospital Board A331
University of Regina A482
University of Saskatchewan A492
Victims' Fund B355
Wascana Rehabilitation Centre A342
Water Appeal Board B359
Whitespruce Youth Treatment Centre A354
Workmen's Compensation Board Superannuation Fund A100

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Anti-Tuberculosis League Employees Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 26, 1991, except
as to Note 4 which is
as of November 8, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

ANTI-TUBERCULOSIS LEAGUE EMPLOYEES SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at March 31

	1991	1990
ASSETS		
Investments:		
Cash and short term investments	$1,031,898	$ 370,649
Bonds and debentures	2,715,619	2,785,100
Equities	640,040	1,422,524
	4,387,557	4,578,273
Receivables:		
Employees' contributions	1,201	1,451
Employers' contributions	1,201	1,451
Accrued investment income	65,009	99,872
Other	116	410
	67,527	103,184
Total assets	4,455,084	4,681,457
LIABILITIES		
Administrative expenses payable	6,322	9,179
Total liabilities	6,322	9,179
Net assets available for benefits - Statement 2	$4,448,762	$4,672,278

(See accompanying notes)

Statement 2

ANTI-TUBERCULOSIS LEAGUE EMPLOYEES SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended March 31

	1991	1990
Increase in assets		
Investment income		
Interest	$ 338,542	$ 425,018
Dividends	42,796	34,612
Other	3,599	5,122
	384,937	464,752
Market value adjustments (Note 3)	188,568	(121,645)
Contributions		
Employees'	17,124	20,558
Employers'	17,124	20,558
	34,248	41,116
Total increase in assets	607,753	384,223
Decrease in assets		
Administration expense (Note 5)	33,433	35,819
Refunds and transfers		
Contributions	---	13,233
Interest	---	5,790
Superannuation allowances	797,836	785,449
Total decrease in assets	831,269	840,291
Decrease in net assets	223,516	456,068
Net assets available for benefits, beginning of year	4,672,278	5,128,346
Net assets available for benefits, end of year - Statement 1	$4,448,762	$4,672,278

(See accompanying notes)

ANTI-TUBERCULOSIS LEAGUE EMPLOYEES SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended March 31, 1991

1. Description of the Plan

a) General

The Anti-Tuberculosis League Employees Superannuation Plan was established under provisions of an amendment to The Public Service Superannuation Act, effective April 1, 1979 as a defined benefit final average pension plan.

The Act also established the Anti-Tuberculosis League Employees Superannuation Fund to accumulate contributions paid by employees and any investment income.

Employees of the Saskatchewan Anti-Tuberculosis League on March 31, 1979 are deemed to be employees of the public service for purposes of The Public Service Superannuation Act unless an election was made prior to April 1, 1980 to participate in the Public Employees (Government Contributory) Superannuation Plan. The old Tuberculosis Sanatoria Superannuation Fund was transferred to the Fund at April 1, 1979.

Further, plan details are contained in The Public Service Superannuation Act and The Superannuation (Supplementary Provisions) Act.

b) Administration

The Public Service Superannuation Board administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of the commencement with the Plan. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

The employer is required to match employees' contributions in respect of current service.

d) Retirement

Normal retirement is at age 65. Members may retire earlier under certain conditions.

e) Pension

The annual pensions payable to a member is calculated as 2% of the member's average salary during the five years of highest salary, multiplied by the total number of years of service. The maximum number of years of service is 35 years. At age 65, the members' pensions are reduced, due to integration with the Canada Pension Plan.

2. Significant Accounting Policy

Investments

a) Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

b) Short term investments are valued at cost which approximates market value.

3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants (CICA) Handbook were adopted for 1990-91 fiscal year and applied on a retroactive basis. As a result, the format of the financial statements has been changed and the basis of valuation for investments was changed from cost to market value (see Note 2).

The effect of the change is as follows:

	1991	1990
Increase (decrease) in investments	$ 41,139	$ (143,016)
Decrease in (gain) loss on sale of investments	(4,413)	(37,701)
Increase (decrease) in market value adjustment	188,568	(121,645)
Increase (decrease) in net assets available for benefits, beginning of year	(143,016)	16,330
Increase (decrease) in net assets available for benefits, end of year	$ 41,139	$ (143,016)

4. Obligations for Pension Benefits

An actuarial valuation was prepared as at March 31, 1991 by Eckler Partners, Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on services, adjusted for benefit variations resulting from integration of the Plan with the Canada Pension Plan. The best estimate assumptions used were approved by the Public Employees Benefits Agency.

The actuarial valuation balance sheet for the Plan is as follows:

Assets and unfunded actuarial liability:

Net assets available for benefits	$ 4,448,762
Unfunded actuarial liability	2,127,446
Net assets and unfunded actuarial liability	$ 6,576,208

Actuarial liabilities:

Actuarial present value of benefits for active members:		
- accrued pensions	$ 697,850	
- accrued pre-retirement death benefits	5,167	$ 703,017
Actuarial present value of benefits payable to deferred pensioners		56,738
Actuarial present value of benefits payable to superannuates and spouses		5,816,453
Total actuarial liabilities		$ 6,576,208

The last actuarial valuation of the Plan as at March 31, 1984 determined that, using the accrued benefit method with salary projection prorated on service, the present value of accumulated benefits resulting from services provided to the valuation date was $6.5 million. This amount, less the asset valuation of $5.3 million based on book values, resulted in a net unfunded actuarial liability of $1.2 million at March 31, 1984. Due to the length of time between valuations, it was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long term actuarial assumptions used in the valuations were:

	Valuations as at March 31	
	1991	1984
Asset rate of return	8.0%	10.0%
Salary escalation rate	6.0%	7.5%
Inflation rate	4.5%	6.0%

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

5. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees' Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee for service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 1,664 Class B shares in the Investment Corporation of Saskatchewan.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $479,158 (1990 - $1,021,148).

Account balances resulting from the above transactions are included in the statements of net assets available for benefits and are settled on normal trade terms.

6. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Judges of the Provincial Court Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 26, 1991, except
as to Note 5 which is
as of November 8, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at March 31

	1991	1990
ASSETS		
Investments		
Cash and short term investments	$ 946,971	$ 380,625
Bonds and debentures	1,186,709	1,457,840
Equities	1,219,352	965,518
	3,353,032	2,803,983
Receivables		
Employees' contributions	8,362	12,665
Accrued investment income	46,364	39,247
Other	484	379
	55,210	52,291
Total assets	$3,408,242	$2,856,274
LIABILITIES		
Administrative expenses payable	$ 5,741	$ 3,365
Total liabilities	$ 5,741	$ 3,365
Net assets available for benefits	$3,402,501	$2,852,909

(See accompanying notes)

Statement 2

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended March 31

	1991	1990
Increase in assets		
Investment income		
Interest	$ 247,070	$ 238,549
Dividends	32,761	27,031
Other	4,221	4,982
	284,052	270,562
Market value adjustments (Note 3)	185,508	(78,864)
Contributions by judges	135,801	126,932
Deficiency payment from consolidated fund (Note 4)	347,948	308,366
Total increase in assets	953,309	626,996
Decrease in assets		
Administration expenses (Note 6)	27,004	26,413
Superannuation allowances		
Magistrates' Court Act	35,812	38,758
Provincial Court Act	340,901	315,328
Total decrease in assets	403,717	380,499
Increase in net assets	549,592	246,497
Net assets available for benefits, beginning of year	2,852,909	2,606,412
Net assets available for benefits, end of year	$3,402,501	$2,852,909

(See accompanying notes)

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Description of the Plan

a) General

The Judges of the Provincial Court Superannuation Plan was established on October 1, 1978 under The Provincial Court Act to provide a defined benefit final average pension plan for the Judges of the Provincial Court of Saskatchewan.

The Act also established the Judges of the Provincial Court Superannuation Fund to accumulate all contributions paid by judges, any investment income and payments received from the Consolidated Fund. Pensions, annuities, supplementary allowances, refunds and interest are paid out of the Fund.

Further, plan details are contained in The Provincial Court Act, and the related regulations.

b) Administration

The Minister of Finance administers the Judges of the Provincial Court Superannuation Fund and is responsible for the investment of the Fund. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Funding Policy

Judges contribute 5% of salary each year. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

d) Retirement

The normal retirement age is 65. Judges appointed under The Magistrates' Court Act retire at age 70.

Judges may retire as early as age 55 having served for at least 10 years. However, the early retirement pension is reduced by a factor prescribed by the Act.

e) Pension

The annual pension payable to a superannuated judge is 3% of the average salary received by the judge during the judge's last three years of service, multiplied by the total number of years of service for which the judge has contributed. The maximum number of years of service is 23 1/3 years.

f) Refunds of Contributions

A judge who retires, resigns or is removed from office and who is not entitled to receive a pension, is entitled to receive a refund of contributions together with interest.

2. Significant Accounting Policies

Investments

a) Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

b) Short term investments are valued at cost which approximates market value.

3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants (CICA) Handbook were adopted for 1990-91 fiscal year and applied on a retroactive basis. As a result, the format of the financial statements has been changed and the basis of valuation for investments was changed from cost to market value (see Note 2).

The effect of the change is as follows:

	1991	1990
Increase (decrease) in investments	$ 57,661	$ (69,208)
Decrease in (gain) loss on sale of investments	(58,639)	(73,057)
Increase (decrease) in market value adjustment	185,508	(78,864)
Increase (decrease) in net assets available for benefits, beginning of year	(69,208)	82,713
Increase (decrease) in net assets available for benefits, end of year	$ 57,661	$ (69,208)

4. Deficiency Payment from the Consolidated Fund

Section 52 of The Provincial Court Act provides that annuities being paid under the Magistrates' Courts Act shall be paid out of the Judges of the Provincial Court Superannuation Fund. Section 31 of The Provincial Court Act provides that a judge of the Magistrates Court prior to October 1, 1978 may elect to receive the benefits to which he was entitled under The Magistrates' Courts Act rather than contributing to the Judges of the Provincial Court Superannuation Fund and receiving benefits as determined by The Provincial Court Act. Subsection 27(3) of The Provincial Court Act provides that any deficiency in the Judges of the Provincial Court Superannuation Fund shall be paid out of the Consolidated Fund. Accordingly, the annuities which are now or will become payable under The Magistrates' Courts Act are considered to be a deficiency and the Judges of the Provincial

Court Superannuation Fund is reimbursed by way of a statutory appropriation from the Consolidated Fund each year. Also considered as a deficiency for administrative purposes are any amounts payable under The Provincial Court Act to superannuates which are in excess of an individual's accumulated contributions, and payments from the Consolidated Fund are increased accordingly. In addition, lump sum contributions may be received from the Consolidated Fund to reduce any unfunded liability.

	1991	1990
Deficiencies - The Magistrates' Courts Act	$ 35,812	$ 40,141
- The Provincial Court Act	312,136	268,225
	$347,948	$308,366

5. Obligations for Pension Benefits

An actuarial valuation was prepared as at March 31, 1991, by Eckler Partners Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on services, adjusted for benefit variations resulting from integration of the Plan with the Canada Pension Plan. The best estimate assumptions used were approved by the Public Employees Benefits Agency.

The actuarial valuation balance sheet for the Plan is as follows:

Assets and Unfunded Actuarial Liability:	
Net assets available for benefits	$ 3,402,501
Unfunded actuarial liability	10,517,430
Net assets and unfunded actuarial liability	$13,919,931
Actuarial Liabilities:	
Actuarial present value of benefits for active members: - accrued pensions	$10,665,158
Actuarial present value of benefits payable to superannuates and spouses	3,254,773
Total actuarial liabilities	$13,919,931

The last actuarial valuation of the Plan as at January 1, 1983, determined that, using the accrued benefit method with salary projection prorated on service, the present value of accumulated benefits resulting from service provided to the valuation date was $7.0 million. This amount, less the asset valuation of $0.7 million based on book values, resulted in a net unfunded actuarial liability of $6.3 million at January 1, 1983. Due to the length of time between valuations, it was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long-term actuarial assumptions used in the valuations were:

	Valuation as at March 31 1991	 1984
Asset rate of return	8.0%	10.0%
Salary escalation rate	6.0%	7.5%
Inflation rate	4.5%	6.0%

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

6. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees' Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee for service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 666 Class B shares in the Investment Corporation of Saskatchewan.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $520,296 (1990 - $394,603).

Account balances resulting from the above transactions are included in the statements of net assets available for benefits and are settled on normal trade terms.

7. Legal

Judges of the Provincial Court Superannuation Plan is party to a claim relating to pension benefits. The ultimate outcome of this claim is not yet determinable. Pension benefit payments arising from the resolution of this claim will be accounted for as an expenditure of the year in which the settlement occurs.

8. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Liquor Board Superannuation Plan as at December 31, 1990 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 21, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LIQUOR BOARD SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS AT DECEMBER 31

	1990	1989
Assets:		
Investments		
Cash and short term investments	$ 998,721	$ 146,972
Bonds and debentures	5,130,935	6,459,228
Equities	4,351,437	5,167,086
Mortgages	312,322	324,473
	10,793,415	12,097,759
Receivables		
Employees' contributions	24,120	18,716
Employer's contributions	88,876	293,417
Accrued investment income	125,430	171,681
Other	1,805	11,653
Total assets	11,033,646	12,393,226
Liabilities:		
Administration expenses payable	5,072	6,253
Superannuation allowances payable	42,055	89
Total liabilities	47,127	6,342
Net assets available for benefits (Statement 2)	$10,986,519	$12,386,884

(See accompanying notes to the financial statements)

Statement 2

LIQUOR BOARD SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31

	1990	1989
Increase in assets:		
Investment income		
Interest	$ 666,698	$ 829,153
Dividends	217,000	196,095
Mortgages	36,899	38,707
Other	10,125	7,136
	930,722	1,071,091
Market value adjustment (Note 3)	(1,037,531)	484,860
Contributions		
Employees'	284,925	301,063
Employer's	951,701	1,005,999
Total increase in assets	1,129,817	2,863,013
Decrease in assets:		
Superannuation allowances	2,284,574	2,200,775
Administration and investment management expenses (Note 5)	51,143	59,169
Refunds and transfers		
Contributions	66,788	32,633
Interest	30,482	14,710
Employer matching on reciprocal transfers	97,195	---
Total decrease in assets	2,530,182	2,307,287
Increase (decrease) in net assets	(1,400,365)	555,726
Net assets available for benefits, beginning of year	12,386,884	11,831,158
Net assets available for benefits, end of year - to Statement 1	$10,986,519	$12,386,884

(See accompanying notes to the financial statements)

LIQUOR BOARD SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

1. Description of the Plan

a) General

The Liquor Board Superannuation Plan is a defined benefit final average pension plan established under The Liquor Board Superannuation Act. Membership is comprised of employees and Board members who were enroled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978. Complete Plan details are contained in The Liquor Board Superannuation Act.

b) Administration

The Liquor Board Superannuation Commission administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Superannuation Fund

The Act also established the Liquor Board Superannuation Fund to account for all transactions of the Plan.

d) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of commencement of employment. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions. The employer contributes a fixed percentage of the members' contributions as necessary to fund the benefits provided by the Plan. This rate is set periodically by the Commission on the advice of the Actuary.

e) Retirement

Normal retirement is at age 65. Employees may retire earlier under certain conditions.

f) Pensions

Annual pensions are calculated as 2% of a member's average salary during the five years of highest salary, multiplied by the total number of years of service to a maximum of 35. At age 65, members' pensions are reduced due to integration with the Canada Pension Plan.

2. Significant Accounting Policies

a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

b) Investments

Investments in bonds, debentures and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers. In the absence of recorded sales, reference is made to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value. Mortgages are valued using current market yields.

3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants Handbook were adopted during the year and applied on a retroactive basis. As a result, the format of the financial statements was changed and the basis for valuing investments was changed from amortized cost to market values (see Note 2).

The effect of the change is as follows:

	1990	1989
Increase (decrease) in investments	$ (451,070)	$ 444,370
Decrease in (gain) loss on sale of investments	$ 142,091	$(394,593)
Increase (decrease) in market value adjustment	(1,037,531)	484,860
Increase in net assets available for benefits, beginning of year	444,370	354,103
Increase (decrease) in net assets available for benefits, end of year	$ (451,070)	$ 444,370

4. Unfunded Liability

An actuarial valuation of the Liquor Board Superannuation Plan was performed as at December 31, 1989 by William M. Mercer Ltd. The actuary indicated that using the projected benefit method prorated on services, the present value of services provided to the valuation date was $26.1 million. Assets available, valued at market-related amounts, totalled $12.4 million. The resulting unfunded actuarial liability was stated to be $13.7 million.

If there are insufficient moneys in the Fund to pay allowances or other payments, the Liquor Board is obligated to pay any such deficiency to the Fund.

5. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee-for-service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 2,507 Class B shares in the Investment Corporation of Saskatchewan.

Account balances resulting from the above transactions are included in the statement of net assets available for benefits and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Members of the Legislative Assembly Superannuation Fund as at March 31, 1991 and the statements of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 9, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION FUND

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at March 31

	1991	1990
ASSETS		
Investments (Note 3)		
Short term	$1,466,510	$1,438,820
Bonds and debentures	3,110,420	2,618,086
Equities	2,444,870	1,785,811
	7,021,800	5,842,717
Receivables		
Members' contribution receivable	26,842	30,047
Minister of Finance contribution receivable	61,800	58,722
Accounts receivable	2,415	50,713
Accrued interest receivable	107,613	86,895
	198,670	226,377
Cash, less outstanding cheques	39,922	20,338
Total assets	7,260,392	6,089,432
LIABILITIES		
Accounts payable	$ 7,949	$ 260,975
Allowance payable	1,315	658
Total liabilities	9,264	261,633
Net assets available for benefits	$7,251,128	$5,827,799

(See accompanying notes to the financial statements)

Statement 2

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION FUND

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended March 31

	1991			1990
	Unit Benefit Plan	Money Purchase Plan	Total	Total
Increase in assets:				
Investment income				
Interest	$ 8,591	$ 498,495	$ 507,086	$ 462,890
Dividends	---	63,826	63,826	44,977
Other	---	7,461	7,461	6,847
(Loss) Gain on Investment	---	---	---	(10,955)
	8,591	569,782	578,373	503,759
Market value adjustments (Note 3)	---	350,806	350,806	(193,578)
Contributions				
Contributions by members	73,177	254,412	327,589	333,326
Contributions by Minister of Finance	1,514,170	289,722	1,803,892	1,730,859
	1,587,347	544,134	2,131,481	2,064,185
Total increase in assets	1,595,938	1,464,722	3,060,660	2,374,366
Decrease in assets:				
Annual allowance	1,563,969	31,580	1,595,549	1,535,466
Administrative expense	37,977	3,805	41,782	45,882
Total decrease in assets	1,601,946	35,385	1,637,331	1,581,348
Increase (decrease) in net assets	(6,008)	1,429,337	1,423,329	793,018
Net assets available for benefits at beginning of year	79,561	5,748,238	5,827,799	5,034,781
Net assets available for benefits at end of year	$ 73,553	$7,177,575	$7,251,128	$5,827,799

(See accompanying notes to the financial statements)

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Description of Plan

(a) General

The Members of the Legislative Assembly Superannuation Plan provides pensions to individuals who are elected as Members of the Legislative Assembly of the Province of Saskatchewan.

Members who were first elected prior to April 1, 1979, have their superannuation allowance determined by a formula (i.e., a defined benefit). Members first elected on or after April 1, 1979 participate in a defined contribution or money purchase arrangement.

Details of the Plan are contained in The Members of the Legislative Assembly Superannuation Act, 1979.

(b) Administration

The Minister of Finance is responsible for The Members of the Legislative Assembly Superannuation Act, 1979. Day-to-day administration is provided by the Public Employees Benefits Agency.

(c) Superannuation Fund

The Members of the Legislative Assembly Superannuation Fund was established to accumulate all member contributions and investment earnings. As well, the Minister of Finance remits to the Fund contributions on behalf of the members together with any amount that may be required from time to time to make it possible at all times to pay the allowances granted.

Payments are made out of the Fund for pensions, annuities, supplementary allowances and refunds of contributions.

(d) Funding Policy

Members are required to contribute 9% of their indemnity, sessional and expense allowances to the Fund. As well, members with additional responsibilities contribute 9% of their additional allowance. The Minister of Finance matches the members' contributions, and is required to make certain additional contributions to the Fund.

(e) Retirement

Members may retire as early as age 50.

The annual allowance payable to members of the defined benefit scheme is one twenty-fifth of the member's average indemnity multiplied by the member's years of pensionable service. Members with additional responsibilities receive an additional allowance of one thirty-fifth of the member's average additional allowance multiplied by the member's years of pensionable service. Both average indemnity and average additional allowance are determined with reference to the highest four consecutive years of indemnity or additional allowance.

Members participating under the defined contribution plan may elect to purchase a life annuity provided by the amount standing to the member's credit in the Fund. The member may elect to purchase an annuity from the Fund or from a private company that sells annuities.

2. Significant Accounting Policies

(a) Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

(b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

3. Change in Accounting Policy

The accounting recommendations for pension plans of the Canadian Institute of Chartered Accountants (CICA) have been adopted as described in section 4100 of the CICA Handbook. As a result, the format of the financial statements for the Members of the Legislative Assembly Superannuation Plan has been changed to comply with the CICA recommendations. In addition, the basis of valuation for investments has been changed from cost to market value (see Note 2) in accordance with section 4100. The change in valuation of investments has been applied retroactively and the March 31, 1990 net assets available for benefits has been decreased by $156,051. The net assets available for benefits balance at April 1, 1990 has been increased by $37,527 and the market value adjustments balance for the year ended March 31, 1990 has been decreased by $193,578.

4. Earnings Allocation to Members

Effective April 1, 1990, the change in market value of investments is allocated over a four year period on a straight-line basis. Annually this amount, together with investment income, is allocated to members. The unallocated amount, representing 75% of the current period change in market value, is to be recognized equally in each of the following three years.

Prior to April 1, 1990, the income allocated to members' accounts was restricted to investment income and realized capital gains and losses.

The revised income allocation policy is applied on a prospective basis from April 1, 1990.

5. Members' Accumulated Balances

	1991	1990
Members' accumulated balances	$7,105,061	$5,983,850
Unallocated change in market value	146,067	(156,051)
Net assets available for benefits	$7,251,128	$5,827,799

6. Statutory Reporting Requirements

In accordance with section 42 of The Members of the Legislative Assembly Superannuation Act, 1979 the following information is provided:

	1991	1990
Contributors to the Fund:		
Defined benefit plan	17	17
Defined contribution plan	47	47

During the year 117 superannuates received allowances. (1990 - 116)

7. Obligations for Pension Benefits Under the Unit Benefit Plan

An actuarial valuation was prepared as at March 31, 1991, by Eckler Partners Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service and the best estimate assumptions approved by the Public Employees Benefits Agency. Although the valuation was performed as at March 31, 1991, the results of the general election of October 21, 1991, are reflected in the valuation.

The actuarial valuation balance sheet for the unit benefit plan was as follows:

Assets and Unfunded Actuarial Liability

(a)	Total assets at market value	$ 73,553
(b)	Unfunded actuarial liability	19,657,128
(c)	Total assets and unfunded actuarial liability	$19,730,681

Actuarial Liabilities

(d)	Actuarial present value of benefits for active members:		
	i. accrued pensions	$ 2,515,140	
	ii. accrued preretirement death benefits	55,151	$ 2,570,291

(e) Actuarial present value of benefits payable to deferred pensioners	2,082,500
(f) Actuarial present value of benefits payable to superannuates and spouses	15,077,890
(g) Total actuarial liabilities	$19,730,681

The last actuarial valuation of the unit benefit plan as at March 31, 1986, determined that, using the accrued benefit method, the present value of accumulated benefits resulting from service provided to the valuation date was $16.3 million. This amount, less the asset valuation of $0.6 million based on book values, resulted in a net unfunded actuarial liability of $15.7 million at March 31, 1986. Due to the length of time between valuations, it was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long-term actuarial assumptions used in the valuations were:

	Valuation as at March 31	
	1991	1986
Asset rate of return	8.0%	8.0%
Salary escalation rate	6.0%	5.5%
Inflation rate	4.5%	4.0%

8. Administration Expenses

(a) Administration

Pursuant to The Members of the Legislative Assembly Superannuation Act, the annual operating expenditures associated with the Plan's administration are paid to the Public Employees Benefits Agency Revolving Fund except for custodial fees and investment management fees which are paid directly.

(b) Investment Management Services

The Minister of Finance is authorized to invest any part of the monies standing to the credit of the Members of the Legislative Assembly Superannuation Fund in any securities authorized for investment pursuant to The Pension Benefits Act.

The Investment Corporation of Saskatchewan invests the monies of the Fund under a contract to provide services. The Fund pays management fees to the Investment Corporation of Saskatchewan.

The Members of the Legislative Assembly Superannuation Fund holds shares in the Investment Corporation of Saskatchewan: 100 Class A shares and 1243 Class B shares.

9. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Plan is related.

Account balances resulting from these transactions are included in the statement of net assets available for benefits and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

Included in the totals for bonds and debentures balance are Province of Saskatchewan holdings of $1,005,062 (1990 Market - $831,062).

10. Comparative Figures

Certain comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Municipal Employees' Superannuation Fund as at December 31, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the fund as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 3 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
April 26, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION

THE MUNICIPAL EMPLOYEES' SUPERANNUATION FUND

BALANCE SHEET

As At December 31

	1990	1989
ASSETS		
Cash	$ 756,046	$ 1,046,525
Contributions and other accounts receivable	1,313,655	1,323,118
Accrued interest	4,193,627	3,634,950
Investments (Note 4)	286,738,337	256,381,025
	$293,001,665	$262,385,618
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 258,409	$ 223,093
Provision for future annuities	20,449,409	18,197,765
Total liabilities	20,707,818	18,420,858
Fund balance:		
Defined Benefit Plan	253,039,522	225,105,462
Money Accumulation Plan	13,448,771	13,729,876
Annuity Underwriting	(3,539,141)	(2,925,890)
Supplementary Benefits	9,344,695	8,055,312
Total fund balance	272,293,847	243,964,760
	$293,001,665	$262,385,618

(See accompanying notes to the financial statements)

Statement 2

THE MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION

THE MUNICIPAL EMPLOYEES' SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

Year Ended December 31, 1990

	Defined Benefit Plan		Money Accumulation Plan		Annuity Underwriting Activity		Supplementary Benefits Activity		Total	Total
	1990	1989	1990	1989	1990	1989	1990	1989	1990	1989
Balance beginning of year	$225,105,462	$196,018,447	$13,729,876	$14,075,184	$(2,925,890)	$(2,955,406)	$8,055,312	$7,048,364	$243,964,760	$214,186,589
Add:										
Contributions - employees	7,532,051	7,056,511	57,588	66,260	---	---	---	---	7,589,639	7,122,771
- employers	7,520,715	7,056,511	32,798	41,681	---	---	---	---	7,553,513	7,098,192
Interest on funds transferred in	106,912	16,551	---	---	---	---	---	---	106,912	16,551
Interest earned	21,477,392	21,983,410	1,343,874	1,355,470	1,414,830	1,461,858	685,758	491,858	24,921,854	25,292,596
Contributions - rural pension supplements	12,669	14,472	---	---	---	---	---	---	12,669	14,472
	36,649,739	36,127,455	1,434,260	1,463,411	1,414,830	1,461,858	685,758	491,858	40,184,587	39,544,582
Deduct:										
Transfers to other retirement plans	324,364	421,413	---	1,263	---	---	---	---	324,364	422,676
Lump sum payments to estates	77,734	79,517	38,507	36,378	---	---	---	---	116,241	115,895
Payments in lieu of annuities	69,244	52,750	2,257	26,509	---	---	---	---	71,501	79,259
Payments to insurance company	---	---	99,275	66,895	---	---	---	---	99,275	66,895
Withdrawls with interest	1,548,474	1,234,336	10,131	---	---	---	---	---	1,558,605	1,234,336
Allowance	3,055,065	2,422,988	---	---	2,490,506	2,267,841	1,166,102	967,011	6,711,673	5,657,840
Actuary fees	14,200	28,876	---	---	---	---	---	---	14,200	28,876
Administration	707,997	512,396	---	---	---	---	---	---	707,997	512,396
Changes in actuarial value	---	---	---	---	2,251,644	1,648,238	---	---	2,251,644	1,648,238
	5,797,078	4,752,276	150,170	131,045	4,742,150	3,916,079	1,166,102	967,011	11,855,500	9,766,411
Add (Deduct):										
Intra-fund transactions:										
Retirement annuities purchased	---	---	(2,714,069)	(2,483,737)	2,714,069	2,483,737	---	---	---	---
Forfeitures	---	---	(141)	---	---	---	141	---	---	---
Excess employee contributions	(1,149,015)	(806,063)	1,149,015	806,063	---	---	---	---	---	---
	(1,149,015)	(806,063)	(1,565,195)	(1,677,674)	2,714,069	2,483,737	141	---	---	---
Net Increase (Decrease)	29,703,646	30,569,116	(281,105)	(345,308)	(613,251)	29,516	(480,203)	(475,153)	28,329,087	29,778,171
Balance before the following	254,809,108	226,587,563	13,448,771	13,729,876	(3,539,141)	(2,925,890)	7,575,109	6,573,211	272,293,847	243,964,760
Funds transferred	(1,769,586)	(1,482,101)	---	---	---	---	1,769,586	1,482,101	---	---
Balance, end of year	$253,039,522	$225,105,462	$13,448,771	$13,729,876	$(3,539,141)	$(2,925,890)	$9,344,695	$8,055,312	$272,293,847	$243,964,760

(See accompanying notes to the financial statements)

THE MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION

THE MUNICIPAL EMPLOYEES' SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1990

1. Description of the Municipal Employees' Superannuation Fund

General

The Municipal Employees' Superannuation Act (Act), Section 11, provides authority for the Municipal Employees' Superannuation Fund. The Act directs that all allowances, payments and refunds under the Act shall be payable out of the fund in the manner provided in the Act together with all benefits granted under a former Act. The Municipal Employees' Superannuation Commission is responsible for holding in trust and investing the monies of the fund. The Municipal Employees' Superannuation Commission's composition and authority to administer the Act are provided in Section 7 of the Act.

Fund Balances

The Municipal Employees' Superannuation Fund is composed of several activities. The purpose and details of the activities are outlined below.

Defined Benefit Plan

The defined benefit plan became effective July 1, 1973. The Plan is mandatory for permanent employees with one year of service. Contributions are established at 7% of earnings net of deemed Canada Pension Plan contributions and are matched by the employer.

At age 65 an employee is entitled to pension benefits equal to:

- 1.3% of that portion of his average salary averaged over the five calendar years of highest salary which is not in excess of the average yearly maximum pensionable earnings under the Canada Pension Plan for the three years immediately prior to retirement; and

- 2% of that portion of his average salary averaged over the five calendar years of highest salary, if any, which exceed the average yearly maximum pensionable earnings under the Canada Pension Plan for the three years immediately prior to retirement;

for each year and fractional year of contributory service in the plan prior to retirement.

An employee who has attained the age of at least 65 years and who is credited with at least 15 years of continuous service may retire and receive an early retirement pension; however, such allowance is subject to a reduction of .25% per month for each month that his early retirement date precedes the day on which the member would have been eligible for an allowance without reduction if the member had continued to be a member until that day.

An employee can retire without a reduction in pension if his age plus continuous service total 80 (70 for policemen and firemen).

Upon termination of employment, where age and service total less than 45 years, the member may withdraw all of his own contributions plus interest; however, in such cases the funds contributed by his employer on his behalf are forfeited to the fund.

When the terminating employee's age and service total 45 years or more, he may either withdraw up to one-half of his own contributions and interest and remain eligible for a reduced allowance at normal retirement age, or he may leave all funds with the plan and receive a "full" nonreduced deferred pension at normal retirement age.

When an employee dies and has less than ten years of credited service, his named beneficiary or estate is entitled to a lump sum refund of the decedent's contributions and interest. In cases where the deceased member had at least ten years of credited service, his surviving spouse is entitled to an allowance amounting to 60% of what would be payable if the decedent were alive and eligible for pension. Additional benefits, not exceeding 25% of the decedent's calculated pension, may be payable where dependent children are also involved. Where the deceased member had 10 or more years of credited service and dies in service but leaves no spouse or dependents, the decedent's named beneficiary or estate receives a refund of the decedent's contributions plus interest.

If a pensioner dies leaving a spouse, 60% of the pension is paid for life. If a pensioner dies leaving a dependent but no spouse, the 60% allowance is paid to one child. If there is no spouse or dependent, the balance of member contributions plus interest at retirement less pension payments is paid in a lump sum.

Interest is allocated annually on the basis of the defined benefit plan's portion of the total assets of the fund.

Any surpluses that arise in the fund as a result of the activity can be utilized at the discretion of the Commission.

Money Accumulation Plan

The Money Accumulation Plan consists of members who made contributions to the money purchase plan in effect prior to July 1, 1973. Upon retirement a member must purchase an annuity from either the fund or a private insurer based on employee and employer contributions together with interest thereon. In the event of death prior to retirement, the member's spouse may receive a life annuity or elect to receive a lump sum payment of employee and employer accounts. If the member's beneficiary is other than his spouse, a lump sum payment of employee and employer contributions plus interest is made.

In addition, the accounts set up to record mandatory contributions made to the fund prior to July 1, 1973, may also contain:

- voluntary employee and/or employer contributions made either before or after July 1, 1973;
- any employee and/or employer contributions made to the plan subsequent to normal retirement age, and;
- any excess employee funds transferred from the new plan pursuant to Subsection 20(4) of The Municipal Employees' Superannuation Act.

Interest is credited annually to the individual member's account balances in accordance with the provisions of the governing legislation. An interest rate of 10.5% was approved by the Commission for 1990 and 1989.

Any forfeitures of the employer contributions resulting from an employee withdrawing from the plan are removed from the plan and credited to the supplementary benefits activity for use at the discretion of the Commission.

Annuity Underwriting

Upon retirement, members of the Money Accumulation Plan must purchase a life annuity through the Commission or a private insurer.

If a member elects to purchase through the Commission, the individual's account balance is transferred to the annuity underwriting activity and an annuity contract is agreed to based on current interest rates and annuity tables.

The present value of future annuities is reflected as a liability to the fund and a charge against the annuity underwriting activity.

Any surplus resulting from the activity can be utilized at the discretion of the Commission.

Supplementary Benefits

In accordance with the Act, the Commission may pay supplementary benefits to superannuates to compensate them for lost purchasing power.

These supplementary benefits can be made by the Commission as long as the solvency of the entire fund is not impaired.

Funding for supplementary benefits results from forfeitures from the money purchase plan and from the Commission transferring surplus amounts from the other activities.

Interest is allocated annually on the basis of the activity's portion of the total assets of the Fund.

2. Scope of Financial Statements

Participants are responsible for the accuracy and completeness of member contributions remitted and for the employee payroll information on which benefit payments are determined. Accordingly, these financial statements presume the accuracy and completeness of the participants' contributions and payroll information received from participants.

3. Accounting Policies

These financial statements have been prepared in accordance with accounting principles considered appropriate for the fund. The significant accounting policies are as follows:

Accrual Accounting

The financial statements are prepared on the accrual basis. The statements show only the position of the fund as at the year-end and do not purport to show the adequacy of the fund to meet its future obligations except that the fund records a provision for the present value of future annuity payments.

Investments

The bonds and debentures are recorded at amortized cost, and any premiums or discounts associated with their acquisition are amortized on a straight-line basis. When bonds and debentures are sold to permit reinvestment, any gain or loss as a result of the sale and any unamortized premiums or discounts are amortized over the remaining term of the security sold. Short-term deposit certificates, corporate shares, mortgages and real estate are recorded at cost. Any gains or losses resulting from their sale are recognized in the period of the sale.

4. Investments

	1990		1989	
	Cost	Market Value	Cost	Market Value
Bonds and debentures at par	$139,330,724		$127,395,947	
Less:				
Unamortized gains/ losses	(1,736,808)		(1,978,819)	
Unamortized premiums/ discounts	(3,282,818)		(3,740,252)	
	$134,311,098	$133,108,365	$121,676,876	$127,338,761
Deposit certificates - short-term	54,241,700	54,241,700	45,903,416	45,903,416
Corporate shares	83,592,108	80,899,109	77,272,605	82,546,500
Mortgages	6,940,306	6,530,480	7,112,328	7,101,139
Real estate	7,653,125	8,975,867	4,415,800	5,560,212
Investments - to Statement 1	$286,738,337	$283,755,521	$256,381,025	$268,450,028

5. Actuarial Valuation

An actuarial valuation carried out as at December 31, 1986 calculated a surplus of $37,291,237. The actuary used the accrued benefit method to determine whether the assets in the fund at valuation date were sufficient to finance the benefits earned in respect of service to the valuation date.

As at December 31, 1989 a valuation was carried out to determine the future contribution rate required to finance benefits to be earned in the future. Although that valuation is not appropriate for accounting purposes, it indicated the fund continued to show a surplus.

For the year ended December 31, 1991 a valuation appropriate for accounting purposes will be obtained.

6. Administrative Costs

The expenses of administering the Fund are a charge on and are paid out of the Municipal Employees' Superannuation Fund.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Public Employees (Government Contributory) Annuity Fund as at March 31, 1991 and the statement of annuity fund operations for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 12, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND

STATEMENT OF FINANCIAL POSITION

As at March 31

	1991	1990
ASSETS		
Cash	$ 104,241	$ 119,941
Members' accumulated contributions receivable	16,403	81,979
Accounts receivable	17,366	13,968
Accrued investment income	383,837	247,975
Investments (Note 3)	13,739,081	10,355,186
	$14,260,928	$10,819,049
LIABILITIES AND DEFICIT		
Liabilities:		
Administration expenses payable (Note 5)	$ 14,102	$ 4,325
Accounts payable	22,308	46,749
Accumulated provision for annuities payable (Note 4)	16,289,210	11,753,820
	16,325,620	11,804,894
Fund Deficit (Statement 2)	(2,064,692)	(985,845)
	$14,260,928	$10,819,049

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND

STATEMENT OF ANNUITY FUND OPERATIONS

Year Ended March 31

	1991	1990
Revenues:		
Transfer of accumulated balances of members electing to have retirement annuities underwritten by the Plan	$ 3,516,979	$ 2,827,037
Investment income	1,501,473	1,019,863
Total revenue	5,018,452	3,846,900
Expenses:		
Annuities paid	1,523,594	1,064,290
Administration expenses	38,315	36,074
Change in accumulated provision for annuities payable (Note 4)	4,535,390	3,223,980
Total expenses	6,097,299	4,324,344
Net loss for the year	1,078,847	477,444
Fund deficit - beginning of year	985,845	508,401
Fund deficit - end of the year (Statement 1)	$ 2,064,692	$ 985,845

(See accompanying notes)

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Description of Fund

The Public Employees (Government Contributory) Superannuation Plan Supervisory Board is established under Section 39 of the Superannuation (Supplementary Provisions) Act and administers the Public Employees (Government Contributory) Annuity Fund.

The Public Employees (Government Contributory) Annuity Fund (Annuity Fund) was established under provisions of an amendment to The Superannuation (Supplementary Provisions) Act, assented to on June 19, 1985. Annuity activities of the Supervisory Board were conducted through the Public Employees (Government Contributory) Superannuation Fund (PESF) until March 31, 1986 when assets were transferred to the Annuity Fund to allow for the separate administration of annuity activities. Accordingly, the results of all the annuity underwriting activities for the year ended March 31, 1986 and prior years are presented in the financial statements of the Public Employees (Government Contributory) Superannuation Fund.

The Annuity Fund was established to create a separate fund for the annuity underwriting operations administered by the Supervisory Board. Upon retirement from the Public Employees (Government Contributory) Superannuation Plan, an employee may elect to receive an annuity from the Supervisory Board or from the private annuity underwriter. Annuity payments are provided by the amount standing to the employee's credit in the Public Employees (Government Contributory) Superannuation Fund at the date of retirement. Transfers into the Annuity Fund are in respect of those employees who have elected to receive an annuity from the Supervisory Board. Annuity payments out of the Fund are determined and administered in accordance with regulations issued pursuant to subsection 44(1) of The Superannuation (Supplementary Provisions) Act.

2. Significant Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Investments

Investments are recorded at cost. Premiums and discounts on the acquisition of bonds and debentures are amortized to earnings over the term of the security. Gains or losses realized upon the sale of investments are recognized in the period of disposition.

c) Accumulated Provision for Annuities Payable

The accumulated provision for annuities payable represents the present value of the annuities underwritten by the Supervisory Board and is determined pursuant to an actuarial valuation. Any resulting change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

3. Investments

	1991		1990	
	Cost	Market Value	Cost	Market Value
Bonds and debentures				
Province of Saskatchewan	$ 2,763,000	$ 2,671,648	$ 763,000	$ 672,498
Other Provincial	1,250,000	1,175,312	750,000	625,312
Corporate	5,542,051	5,689,809	5,143,759	4,880,775
Canada	500,000	560,000	---	---
Total bonds and debentures at par value	10,055,051	10,096,769	6,656,759	6,178,585
Less unamortized discounts	283,093		172,024	
Total bonds and debentures at amortized cost	9,771,958		6,484,735	
Short term investments	3,967,123	3,967,123	3,870,451	3,870,451
Total investments	$13,739,081	$14,063,892	$10,355,186	$10,049,036

4. Accumulated Provision for Annuities Payable

An actuarial valuation of the Public Employees (Government Contributory) Annuity Fund was performed as at March 31, 1991. The actuarial valuation was based on a number of assumptions about future events such as interest rates and mortality. The interest rate assumptions were made on a best estimate basis of 9.5% for 15 years from date of issue, reducing to 6% thereafter. The consulting actuaries estimated the present value for annuities payable, at March 31, 1991 was $16,289,210 (1990 - $11,753,820).

5. Administration Costs

The annual operating expenditures for the 1990-91 year associated with the Fund's administration are paid to the Public Employees Benefits Agency Revolving Fund, except for custodial fees and investment management fees which are paid directly out of the Annuity Fund.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Public Employees (Government Contributory) Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
September 12, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at March 31

	1991	1990
ASSETS		
Investments		
Short Term	$ 91,660,128	$ 54,222,915
Bonds	291,524,497	286,503,637
Equities	237,468,112	189,978,500
Mortgages	15,647,462	17,183,713
Real Estate	32,148,020	18,833,749
	668,448,219	566,722,514
Receivables		
Employees contributions	1,047,643	824,816
Employers contributions	1,044,987	806,956
Accrued investment income	12,116,748	10,978,688
Other	4,780,687	258,972
	18,990,065	12,869,432
Cash, less outstanding cheques	(3,859,066)	420,299
Total assets	$683,579,218	$580,012,245
LIABILITIES		
Administrative expenses payable	$ 178,260	$ 315,272
Refunds, transfers and other payables	2,035,333	1,894,954
Total liabilities	2,213,593	2,210,226
Net assets available for benefits	$681,365,625	$577,802,019

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For The Year Ended March 31

	1991	1990
Increase in assets		
Investment income		
Interest	$ 41,838,922	$ 41,443,837
Dividends	6,990,369	5,290,430
Mortgages	1,928,792	1,843,595
Real estate	2,161,724	1,288,956
Other	286,444	183,309
	53,206,251	50,050,127
Market value adjustments (Note 3)	25,103,888	482,895
Contributions		
Employees	25,157,617	23,224,716
Employers	25,117,453	23,162,632
Reciprocal transfers in	1,845,969	1,481,883
	52,121,039	47,869,231
Total increase in assets	130,431,178	98,402,253
Decrease in assets		
Administrative expenses	1,064,251	1,209,234
Transfers, refunds and benefit payments (Note 5)	25,803,321	17,306,933
Total decrease in assets	26,867,572	18,516,167
Increase in net assets	103,563,606	79,886,086
Net assets available for benefits - beginning of year	577,802,019	497,915,933
Net assets available for benefits - end of year (Note 4)	$681,365,625	$577,802,019

(See accompanying notes)

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Description of Plan

a) General

The Public Employees (Government Contributory) Superannuation Plan is a defined contribution plan which was established by the Government of Saskatchewan on October 1, 1977. It covers the employees of a number of government entities. Details of the Plan are contained in the Superannuation (Supplementary Provisions) Act.

b) Administration

The Plan is administered by a seven member Supervisory Board. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Superannuation Fund

The Public Employees (Government Contributory) Superannuation Fund was established to accumulate all contributions and earnings for Plan members. The Supervisory Board each year declares the earnings allocation rate (see Note 3).

d) Funding Policy

Employees contribute 5% of salary each year. This amount is matched by the employer. All contributions plus accumulated earnings are locked-in and vested for employees over 25 years of age with at least one year of service.

e) Retirement

Members may retire and purchase an annuity as early as age 55, or after 35 years of service regardless of age.

Upon retirement an employee may elect to receive an annuity from the Supervisory Board pursuant to Section 44 of the Act, or from a private company that issues annuities.

For members who elect to have their retirement annuities provided by the Supervisory Board, the member's accumulated balance at the date of retirement is transferred to the Public Employees (Government Contributory) Annuity Fund.

f) Portability

Employees who terminate employment with one of the participating employers have the following options if their pension equity is locked-in and vested:

- The funds may be left in the Public Employees Superannuation Plan to continue to accumulate earnings until retirement.

- The funds may be transferred to a locked-in RRSP.

- The funds may be transferred to another pension plan which has a reciprocal agreement with the Public Employees Superannuation Plan.

2. Significant Accounting Policies

a) Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

Real estate is valued at market value as estimated by independent appraisals.

Mortgages are valued at their net present value by discounting their stated rates of return to current market rates of return.

3. Earnings Allocation to Members - Market Value Adjustments

The change in market value of investment is allocated over a four year period on a straight-line basis for bonds, debentures, equities and real estate. Annually this amount, together with investment income, is allocated to members. The unallocated amount, representing 75% of the current period change in market value, is to be recognized equally in each of the following three years.

4. Members' Accumulated Balances

	1991	1990
Members' accumulated balances	$666,940,838	$583,389,761
Realized and unrealized (net) capital gains/(losses) deferred to future years	14,391,733	(5,617,235)
Other unallocated amounts	33,054	29,493
Net assets available for benefits	$681,365,625	$577,802,019

5. Transfers, Refunds and Benefit Payments

	1991	1990
Termination refunds	$ 924,039	$ 958,611
Death and lump sum benefits	591,142	426,298
Transfers to Public Employees (Government Contributory) Annuity Fund	3,518,592	2,840,065
Transfers to registered retirement savings plans and to private companies providing annuities	11,705,093	6,849,069
Reciprocal transfers out	9,064,455	6,232,890
	$25,803,321	$17,306,933

6. Administration Expenses

a) Administration

Pursuant to subsection 39(4) of the Superannuation (Supplementary Provisions) Act, the annual operating expenditures associated with the Plan's administration are paid to the Public Employees Benefits Agency Revolving Fund except for custodial fees and investment management fees which are paid directly.

b) Investment Management Services

Section 45 of the Superannuation (Supplementary Provisions) Act authorizes the Supervisory Board to invest any part of the monies standing to the credit of the Public Employees (Government Contributory) Superannuation Fund in any securities authorized pursuant to the Pension Benefits Act.

The Investment Corporation of Saskatchewan invests the monies of the Public Employees (Government Contributory) Superannuation Fund under a contract to provide services.

The Fund pays management fees to the Investment Corporation of Saskatchewan.

The Public Employees (Government Contributory) Superannuation Fund holds shares in the Investment Corporation of Saskatchewan: 148,319 Class B shares and 1200 Class A shares.

7. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Plan is related.

Account balances resulting from these transactions are included in the statement of net assets available for benefits and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $75,409,493 (1990 Market - $40,245,566).

Included in real estate totals are holdings of SaskPen Properties Ltd. of $4,218,091 (1990 Market - $4,485,681). SaskPen Properties Ltd. is a real estate corporation beneficially owned by Crown managed pension funds in the Province of Saskatchewan.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the schedules of receipts and payments and employees' accumulated contributions of the Public Service Superannuation Plan and the schedules of receipts and payments and employees' accumulated contributions of the Employees' Savings Account administered by the Public Service Superannuation Board for the year ended March 31, 1991. These schedules are prepared pursuant to the requirements of subsection 69(2) of The Public Service Superannuation Act. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these schedules present fairly the receipts and payments of the Plan and the Employees' Savings Account and the changes in employees' accumulated contributions for the year ended March 31, 1991 in accordance with the accounting principles disclosed in Note 2 to the schedules applied on a basis consistent with that of the preceding year.

W.K. Strelioff

Regina, Saskatchewan
July 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Schedule 1

PUBLIC SERVICE SUPERANNUATION BOARD

PUBLIC SERVICE SUPERANNUATION PLAN

SCHEDULE OF RECEIPTS AND PAYMENTS

Year Ended March 31

	1991	1990
Receipts:		
Employees' contributions - current and prior service	$ 9,677,029	$ 9,439,892
Matching contributions from agencies participating in the Plan	599,266	495,371
Interest from employees purchasing prior service	14,456	18,083
Refund of previous year's expenditure	8,832	5,507
TOTAL RECEIPTS	10,299,583	9,958,853
Payments:		
Allowances under provisions of The Public Service Superannuation Act	71,657,585	71,226,140
Accumulated contributions of employees terminating registration in the Plan	1,611,153	2,389,895
Interest on accumulated contributions of employees terminating registration in the Plan	995,307	1,348,668
Board's share of contributions and interest under reciprocal agreement transfers	1,060,662	883,892
Refunds of the balance of equity to the estates of superannuates	1,641	15,042
TOTAL PAYMENTS	75,326,348	75,863,637
Excess of payments over receipts from the Consolidated Fund	$65,026,765	$65,904,784

(See accompanying notes)

Schedule 2

PUBLIC SERVICE SUPERANNUATION BOARD

PUBLIC SERVICE SUPERANNUATION PLAN

SCHEDULE OF EMPLOYEES' ACCUMULATED CONTRIBUTIONS

Year Ended March 31

	1991	1990
Balance, beginning of year	$103,172,408	$ 98,191,645
Add:		
Contributions received - current and prior service	9,677,029	9,439,892
Deduct:		
Accumulated contributions of employees terminating registration under the Plan and paid out during the year	(1,611,153)	(2,389,895)
Accumulated contributions of those employees for whom the payment of monthly allowances commenced during the year under provisions of the Plan	(2,175,862)	(2,056,041)
Miscellaneous refunds of contributions received in prior year	(3,776)	(12,374)
Miscellaneous adjustments of prior years' revenues	(44)	(819)
Balance, end of year	$109,058,602	$103,172,408

(See accompanying notes)

Schedule 3

PUBLIC SERVICE SUPERANNUATION BOARD

EMPLOYEES' SAVINGS ACCOUNT

SCHEDULE OF RECEIPTS AND PAYMENTS

Year Ended March 31

	1991	1990
Receipts:		
Employees' contributions	$ 1,899	$ 492
TOTAL RECEIPTS	1,899	492
TOTAL PAYMENTS	---	---
Excess of receipts over payments - from the consolidated fund	$ 1,899	$ 492

(See accompanying notes)

Schedule 4

PUBLIC SERVICE SUPERANNUATION BOARD

EMPLOYEES' SAVINGS ACCOUNT

SCHEDULE OF EMPLOYEES' ACCUMULATED CONTRIBUTIONS

Year Ended March 31

	1991	1990
Balance, beginning of year	$ 5,202	$ 4,710
Add:		
Employees' contributions received	1,899	492
Balance, end of year	$ 7,101	$ 5,202

(See accompanying notes)

PUBLIC SERVICE SUPERANNUATION BOARD

NOTES TO THE SCHEDULES

March 31, 1991

1. Schedules of Receipts and Payments and Employees' Accumulated Contributions

Section 69 of The Public Service Superannuation Act requires the preparation of a report which itemizes contributions received from employees, allowances paid to superannuates and refunds of contributions. These reports are presented as the Schedules of Receipts and Payments and the Schedules of Employees' Accumulated Contributions.

a) Schedules of Receipts and Payments

In accordance with the provisions of Section 40 of The Public Service Superannuation Act, all funds received (paid) by the Board are recorded as revenue (expenditure) of the Consolidated Fund of the Province. No funds are set aside for the payment of future benefits (see Note 6).

b) Schedules of Employees' Accumulated Contributions

The Schedules of Employees' Accumulated Contributions present, in summary form, an accounting of the changes that have occurred during the year in the cumulative contributions of all employees of the Provincial Government and related agencies who are registered under the provisions of The Public Service Superannuation Act. In the case of the Public Service Superannuation Plan, these employees are not yet in receipt of allowances under the Act. For the Employees' Savings Account, these employees have not yet received a refund of contributions.

The balance of the employees' accumulated contributions does not include any accrued interest thereon which may be payable to or on behalf of the employee upon his/her termination or retirement. Interest provided for in the Act is calculated and paid by the Board when terminating employees withdraw their accumulated contributions from the Plans.

2. Accounting Policy

The accounts are maintained on a cash basis of accounting with the following modifications:

i) Amounts received in the month of April which apply to the preceding fiscal year are recorded as received in the preceding fiscal year.

ii) Disbursements made in the month of April which apply to the preceding fiscal year are recorded as paid in the preceding fiscal year.

3. Public Service Superannuation Plan

Members of The Public Service Superannuation Plan include those public service employees who were employed prior to October 1, 1977 and did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978.

4. Employees' Savings Account

For those employees who were ineligible to contribute to the Public Service Superannuation Plan because of age restrictions upon commencement of employment, Section 48 of The Public Service Superannuation Act permits them to contribute to the Employees' Savings Account. Upon retirement, the employee receives, in lieu of a retirement pension, his contributions with accrued interest together with an amount equal to his accumulated contributions and interest.

5. Related Party Transaction

In accordance with subsection 3(3) of The Public Service Superannuation Act, all general administrative and employee costs required for the administration of the Board are paid out of the Consolidated Fund of the Province of Saskatchewan. Accordingly, no provision for these costs is included in these schedules.

6. Unfunded Past Service Pension Liability

Section 40 of The Public Service Superannuation Act stipulates that all benefit payments pursuant to the Public Service Superannuation Plan shall be paid from the Consolidated Fund.

An actuarial valuation of the Public Service Superannuation Plan was performed as at March 31, 1988. The consulting actuaries estimated the unfunded liability of the plan, using the accrued benefit method, discounted for interest, to be $776,831,000 for services provided to the valuation date. The unfunded past service liability was calculated using an interest rate of 9%.

7. Integration of Canada Pension Plan

The Canada Pension Plan is considered to be integrated with the Public Service Superannuation Plan in the calculation of superannuation allowances and in making payroll deductions for superannuation contribution purposes. Although the plans are integrated for the foregoing purposes, the accompanying financial schedules do not reflect the employees' contributions to the Canada Pension Plan nor the allowances paid to superannuates by the Canada Pension Plan.

Auditors' Report

To the Members of the
Legislative Assembly of Saskatchewan

We have audited the statements of net assets available for benefits of the Saskatchewan Pension Plan contribution fund, guarantee fund and annuity fund as at December 31, 1990 and the related statements of changes in net assets available for benefits for the contribution fund, guarantee fund, annuity fund, and operating expenses for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1990 and the changes in net assets available for benefits and operating expenses for the year then ended in accordance with generally accepted accounting principles.

Ernst + Young

Regina, Canada
March 19, 1991

Chartered Accountants

Saskatchewan Pension Plan
Contribution Fund

Statement of Net Assets Available for Benefits
As at December 31, 1990

	Note Ref.	1990	1989
ASSETS			
Investments			
Money Market		$ 34,870,603	$ 21,385,237
Bonds		28,522,021	22,335,763
Convertible Bonds		2,461,900	3,000,650
Equities		21,658,882	21,569,147
		87,513,406	68,290,797
Cash		144,086	572,909
Government Receivable			
Matching Contributions	(3)	420,900	274,592
Operating Expenses		170,752	286,875
Accrued Interest and Dividends		1,703,087	1,165,171
Prepaid Retirement Transfers		202,885	274,524
Due From Other Funds		524	478
		90,155,640	70,865,346
LIABILITIES			
Accounts Payable		170,752	286,875
Operating Expense Reimbursement		798,232	449,164
Death Benefits, Refunds		36,930	50,838
Deferred Member Contributions		6,300	3,326
		1,012,214	790,203
NET ASSETS AVAILABLE FOR BENEFITS		$ 89,143,426	$ 70,075,143

ON BEHALF OF THE TRUSTEES:

Patricia Weir

Patricia D. Weir

Ronald G. Walker

(See Accompanying Notes)

Saskatchewan Pension Plan
Contribution Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1990

	Note Ref.	1990	1989
INCREASES IN ASSETS			
Contributions			
Members		$ 12,858,538	$ 12,858,794
Government	(3)	8,841,308	9,612,900
		21,699,846	22,471,694
Investment Income			
Interest		7,082,754	5,596,634
Dividends		727,474	458,283
		7,810,228	6,054,917
Change in Market Value of Investments		(4,821,225)	1,899,766
		24,688,849	30,426,377
DECREASES IN ASSETS			
Transfer to Retirement Funds		4,360,816	3,229,958
Death Benefits, Refunds		271,622	258,080
Operating Expenses		988,128	449,164
		5,620,566	3,937,202
Change in Net Assets		19,068,283	26,489,175
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR		70,075,143	43,585,968
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR		$ 89,143,426	$ 70,075,143

(See Accompanying Notes)

Saskatchewan Pension Plan
Guarantee Fund

Statement of Net Assets Available for Benefits
As at December 31, 1990

	1990	1989
ASSETS		
Investments		
Money Market	$ 1,280.684	$ 2.124.355
Bonds	7,917,426	3.271.704
	9,198,110	5.396.059
Cash	18.664	124.558
Government Receivable		
Pension Supplement	0	72.404
Accrued Interest	221,984	105.840
Prepaid Pension Benefits	207,352	133.786
Due from Other Funds	150	0
	9.646.260	5.332.647
LIABILITIES		
Death Benefits Payable	6.383	0
Operating Expense Reimbursement	75,684	32.269
Deferred Retirement Transfers	172.073	236.098
Deferred Pension Supplement	187.679	79.769
	441,819	348.136
NET ASSETS AVAILABLE FOR BENEFITS	$ 9.204.441	$ 5.484.511

(See Accompanying Notes)

Saskatchewan Pension Plan
Guarantee Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1990

	1990	1989
INCREASES IN ASSETS		
Transfers on Retirement	$ 3,781,270	$ 2,830,852
Guaranteed Pension Supplement	1,189,686	690,830
Investment Income - Interest	855,907	466,000
	5,826,863	3,987,682
DECREASES IN ASSETS		
Pension Benefits	1,992,352	1,157,487
Death Benefits	23,463	16,842
Operating Expenses	91,118	32,269
	2,106,933	1,206,598
Change in Net Assets	3,719,930	2,781,084
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	5,484,511	2,703,427
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 9,204,441	$ 5,484,511

(See Accompanying Notes)

Saskatchewan Pension Plan
Annuity Fund

Statement of Net Assets Available for Benefits
As at December 31, 1990

	1990	1989
ASSETS		
Investments		
Money Market	$ 306,716	$ 395,580
Bonds	830,030	99,730
	1,136,746	495,310
Cash	36,331	122,326
Accrued Interest	16,782	2,271
Prepaid Pension Benefits	12,417	6,796
Due from (to) Other Funds	(674)	(478)
	1,201,632	626,225
LIABILITIES		
Death Benefits Payable	1,381	0
Operating Expense Reimbursement	8,472	3,051
Deferred Retirement Transfers	30,812	38,425
	40,665	41,476
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,160,967	$ 584,749

(See Accompanying Notes)

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Saskatchewan Pension Plan
Annuity Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1990

	1990	1989
INCREASES IN ASSETS		
Transfers on Retirement	$ 579,546	$ 399,106
Investment Income - Interest	105,108	44,186
	684,654	443,292
DECREASES IN ASSETS		
Pension Benefits	94,766	43,937
Death Benefits	3,669	1,885
Operating Expenses	10,001	3,051
	108,436	48,873
Change in Net Assets	576,218	394,419
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	584,749	190,330
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 1,160,967	$ 584,749

(See Accompanying Notes)

Saskatchewan Pension Plan

Statement of Operating Expenses
For the Year Ended December 31, 1990

	1990	1989
EXPENSES		
Salaries, Wages	$ 541,320	$ 544,147
Board Honorariums	18,375	19,087
Professional and Technical Services	153,237	197,674
Computer Systems	340,115	473,669
Advertising and Promotional	295,262	471,862
Telephone, Freight	67,796	74,792
Travel	41,939	19,988
Office Supplies	26,952	36,159
Equipment	16,816	75,010
Facility, Equipment Rental	9,412	15,261
Other Contractual	47,821	93,188
	1,559,045	2,020,837
LESS GOVERNMENT SUBSIDY FOR OPERATIONS	469,798	1,536,353
NET OPERATING EXPENSES TO THE PLAN	$ 1,089,247	$ 484,484
OPERATING EXPENSES ALLOCATED AS FOLLOWS:		
Contribution Fund	$ 988,128	$ 449,164
Guarantee Fund	91,118	32,269
Annuity Fund	10,001	3,051
	$ 1,089,247	$ 484,484

(See Accompanying Notes)

Saskatchewan Pension Plan
Notes to the Financial Statements
December 31, 1990

1. Description of Plan

a) General

The Saskatchewan Pension Plan was established by the Government of Saskatchewan to assist low income earners to save for their retirement. Details of the Plan are contained in the Saskatchewan Pension Plan Act and Regulations.

b) Personal and Government Contributions

Participation is voluntary and members can contribute up to $600 for each year. Members may also receive a matching contribution from the government of up to $300 per year, depending on their personal income. All contributions, personal and government, vest immediately in the member's name and are locked into the Plan until retirement.

c) Retirement and Minimum Pension

Members may retire under the Plan as early as age 55 or may defer retirement to age 70. At retirement, members select a pension option which is payable for life. They may also qualify for additional benefits through a guaranteed minimum pension formula. The minimum pension is based on matching contributions received up to 1995.

d) Operating Expenses

Under legislation, operating expenses are charged to the Plan in proportion to the weighted average asset base of each of its three funds. Legislation also enables the government to provide a limited subsidy toward operating expenses. For the period April 1, 1989 to March 31, 1990 the government has subsidized expenses in excess of 1% of the weighted average asset base of each fund. For the period April 1, 1990 to March 31, 1991 it will subsidize expenses in excess of 1.25% of the weighted average asset base of each fund. After March 31, 1991 the government will no longer subsidize normal operating expenses.

e) Income Tax

The Plan is a prescribed provincial plan under the Income Tax Act and is not subject to tax.

f) Funds Established

The following funds were established to administer the Plan:

- i) Contribution Fund - established to accumulate all personal and government contributions and earnings for members who have not yet retired under the Plan.
- ii) Guarantee Fund - established to hold the moneys to make pension payments to retired members who qualify for the guaranteed minimum pension.
- iii) Annuity Fund - established to hold the moneys to make pension payments to retired members other than the guaranteed minimum pension.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following are considered to be significant:

a) Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Investments

i) Contribution Fund

Investments are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices. Money market investments are valued at cost which approximates market.

Saskatchewan Pension Plan
Notes to the Financial Statements
December 31, 1990

ii) Guarantee and Annuity Funds

Investments are valued at the present value of future cash flows discounted at the effective yield on the date of purchase. Money market investments are valued at cost which approximates market.

c) Fixed Assets

Fixed assets are capitalized and depreciated over their estimated useful lives, except that assets acquired prior to the Plan paying for all of its own expenses remain the beneficial property of the Government and are recorded as operating expenses.

3. Funding Policy

The Government of Saskatchewan provides funding to the Plan on the following basis:

i) Matching contributions are funded each year as earned by the member.

Matches are deemed effective on the same day members make their own contribution. An additional amount is funded each year to cover interest foregone because of timing differences between the date match advances are received and when they are applied to members' accounts.

ii) Funding for the supplementary benefits of the guaranteed minimum pension is provided by the government on a pay-as-you-go basis.

4. Earnings Allocation to Members

Investment income and changes in market value of investments are allocated annually to members in the Contribution Fund. Effective January 1, 1990 the change in market value of investments is allocated over a four year period on a straight line basis.

5. Actuarial Valuation of Pension Liability

An actuarial valuation was performed on the Plan as at December 31, 1990 by The Alexander Consulting Group. The valuation method used was the accrued benefit cost method utilizing the 1983 Group Annuity Mortality Table. In calculating the basic pension obligations it was assumed that long term earnings in the guarantee and annuity funds would be 9.25%. The results of this valuation are summarized below.

	1990	1989
i) Guarantee Fund		
Net Assets Available	$9,204,441	$5,484,511
Basic Pension Liability	9,203,735	5,445,202
Surplus	$ 706	$ 39,309
ii) Annuity Fund		
Net Assets Available	$1,160,967	$ 584,749
Basic Pension Liability	1,097,181	560,245
Surplus	$ 63,786	$ 24,504

The Government of Saskatchewan is responsible for funding additional benefits to qualifying retirees under the guaranteed minimum pension formula. The actuarially determined present value of these supplementary benefits for retired members as at December 31, 1990 was $12,695,850 (1989: $7,808,240). This amount is funded by the government as pension payments are made. (See Note 3)

The government is also responsible for funding additional benefits to active members who may qualify for the minimum pension in the future. The actuarial present value of these future benefits was $16,501,022 as at December 31, 1988. This amount will also be funded by the government as members retire and pension payments are made.

6. Related Party Transactions

The Plan conducts a portion of its transactions with Saskatchewan Crown-controlled agencies, departments and corporations. These transactions are at prevailing market rates and are settled on normal trade terms.

7. Comparative Figures

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of The Saskatchewan Research Council Employees' Pension Plan as at December 31, 1990 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 10, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS AT DECEMBER 31

	1990	1989
Assets:		
Cash	$ ---	$ 711
Contributions and other receivables	---	45,374
Investments (Note 4)	15,339,801	16,623,157
	15,339,801	16,669,242
Liabilities:		
Pensions and other payables	35,212	28,370
Net assets available for benefits (Statement 2)	$15,304,589	$16,640,872

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31

	1990	1989
Net assets available for benefits, beginning of year	$16,640,872	$14,050,246
Increase in assets:		
Contributions		
-Employer	520,945	418,830
-Employee	446,083	425,783
Increase (decrease) in net asset value of investments	(1,071,772)	2,810,317
Transfers	35,104	---
Early retirement contribution	27,410	280,603
	(42,230)	3,935,533
Decrease in assets:		
Refunds upon termination	809,412	739,150
Retirement benefits	289,681	280,112
Early retirement incentive	27,410	280,603
Administration	167,550	45,042
	1,294,053	1,344,907
Net assets available for benefits, end of year - to Statement 1	$15,304,589	$16,640,872

(See accompanying notes to the financial statements)

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

1. Description of the Pension Plan

The Saskatchewan Research Council Employees' Pension Plan was established May 1, 1974 for the purpose of providing retirement income to the Council's employees. The Plan is a defined benefit final average pension plan funded by specified monthly employee contributions for past and/or current service and by the Council's regular contributions. Significant changes were made to the Plan effective January 1, 1991 (see Note 5).

The Plan directs that all the contributions, investment income and any other assets received for the purposes of the Plan will be deposited in the Pension Fund, and all benefits under the Plan paid therefrom.

2. Significant Accounting Policies

a) Investments

Investments are comprised of shares in mutual funds managed by the Plan's investment advisor. Additional shares are acquired when distributions are made by the funds. Cash dividends are not paid by the funds; however, investors can realize changes in the underlying share values by redeeming shares.

Shares in the mutual funds are recorded in the accounts at their net asset value per share. Net asset value per share is the market value of the investments in the particular fund's portfolio divided by the total number of outstanding shares in that fund. The adjustment necessary to record shares at their net asset value at the year end is shown as an increase or decrease in net assets available for benefits.

b) Administration Costs

Direct expenses incurred in the operation of the Plan are paid from the Fund. General administrative services are provided by the Council without charge. Increases (decreases) in net asset value are shown net of management fees charged by the investment advisor.

3. Actuarial Valuation

An actuarial valuation was performed on the Plan as at January 1, 1991 by William M. Mercer Ltd. The actuary stated that using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $14,493,939. The actuary also stated that the value of Pension Fund assets was $15,298,331 based on quoted market values. The resulting net actuarial surplus was stated to be $804,392.

The principal components of changes in actuarial present values from the valuation done as at January 1, 1988 were as follows:

Actuarial present value of accrued benefits, January 1, 1988	$10,838,732
Interest accrued on the above	2,282,462
Amendment to the Plan	(96,000)
Benefits accrued	3,251,681
Benefits paid	(2,668,470)
Experience loss	420,000
Refund of 1990 contributions and interest	465,534
Actuarial present value of accrued benefits, January 1, 1991	$14,493,939

The next actuarial valuation is required to be performed no later than as at January 1, 1994.

4. Investments

	1990	1989
Investments at cost	$14,821,522	$6,768,266
Unrealized increases in net asset value	518,279	9,854,891
Investments at net asset value	$15,339,801	$16,623,157

During the year, investments in a number of mutual funds were redeemed and reinvested in a money market mutual fund. This resulted in the cost base being adjusted by the increase in the net asset value of those investments which had accumulated over a number of years.

5. Subsequent Event - Changes to the Plan

Effective January 1, 1991, the terms of the Plan were significantly changed. The Plan will now be a defined contribution pension plan. In addition, the Plan will only require contributions from the employer. The changes do not affect existing pensioners who will continue to receive benefits granted.

As part of the change, management intends to transfer contributions made by employees in 1990 ($446,083) plus interest to RRSP's in the name of individual employees. This transfer is subject to the approval of the Superintendent of Pensions and Revenue Canada.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Saskatchewan Transportation Company Employees Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 17, 1991,
except as to Note 4,
which is as of
November 7, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN TRANSPORTATION COMPANY EMPLOYEES SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS AT MARCH 31

	1991	1990
Assets:		
Investments		
Cash and short term investments	$ 744,812	$ 755,583
Bonds and debentures	8,639,027	9,371,865
Equities	6,571,414	6,578,552
Mortgages	249,740	244,744
Real estate	538,697	522,959
	16,743,690	17,473,703
Receivables		
Employees' contributions	14,745	18,840
Employer's contributions	14,576	18,685
Accrued investment income	274,897	322,420
Other	1,931	1,639
	306,149	361,584
Total assets	17,049,839	17,835,287
Liabilities:		
Accounts payable	7,726	13,147
Net assets available for benefits (Statement 2)	$17,042,113	$17,822,140

(See accompanying notes)

Statement 2

SASKATCHEWAN TRANSPORTATION COMPANY EMPLOYEES SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED MARCH 31

	1991	1990
Increase in assets:		
Investment income		
Interest	$ 1,077,918	$ 1,384,744
Dividends	210,628	164,832
Mortgages	26,339	27,026
Real estate	36,800	20,301
Other	8,259	8,440
	1,359,944	1,605,343
Market value adjustment (Note 3)	762,005	(578,133)
Contributions		
Employees'	237,230	263,193
Employer's	225,261	259,349
Total increase in assets	2,584,440	1,549,752
Decrease in assets:		
Superannuation allowances	1,549,369	1,480,024
Refunds and transfers		
Contributions	606,288	172,719
Interest	284,234	83,860
Employer matching on reciprocal transfers	875,862	148,829
Administration and investment management expenses (Note 5)	48,714	60,639
Total decrease in assets	3,364,467	1,946,071
Decrease in net assets	(780,027)	(396,319)
Net assets available for benefits, beginning of year	17,822,140	18,218,459
Net assets available for benefits, end of year - to Statement 1	$17,042,113	$17,822,140

(See accompanying notes)

SASKATCHEWAN TRANSPORTATION COMPANY EMPLOYEES SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Description of the Plan

a) General

The Saskatchewan Transportation Company Employees Superannuation Plan (Plan) is a defined benefit final average pension plan. It was established by an amendment to The Public Service Superannuation Act, effective April 1, 1981.

The Act also established the Saskatchewan Transportation Company Employees Superannuation Fund (Fund) to account for all transactions of the Plan. The former Saskatchewan Transportation Company Pension Plan (1964) was terminated and all its assets transferred to the Fund. Employees who were participating in the former plan on March 31, 1981 became members of the new plan.

Complete Plan details are contained in The Public Service Superannuation Act and The Superannuation (Supplememtary Provisions) Act.

b) Administration

The Public Service Superannuation Board administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of commencement of employment. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

The employer is required to match employees' contributions in respect of current service.

d) Retirement

Normal retirement is at age 65. Members may retire earlier under certain conditions.

e) Pensions

Annual pensions are calculated as 2% of a member's average salary during the five years of highest salary, multiplied by the total number of years of service to a maximum of 35. At age 65, members' pensions are reduced due to integration with the Canada Pension Plan.

2. Significant Accounting Policies

(a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

(b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers. In the absence of recorded sales, reference is made to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value. Investments in real estate are valued at market as estimated by independent appraisals. Mortgages are valued at market using current market yields.

3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants Handbook were adopted for the 1990-91 fiscal year and applied on a retroactive basis. As a result, the format of the financial statements has been changed and the basis of valuation for investments was changed from cost to market value (see Note 2).

The effect of the change is as follows:

	1991	1990
Increase (decrease) in investments	$ 421,471	$ (361,815)
Decrease in gain (loss) on sale of investments	$ 21,281	$ (504,895)
Increase (decrease) in market value adjustment	762,005	(578,133)
Increase (decrease) in net assets available for benefits, beginning of year	(361,815)	721,213
Increase (decrease) in net assets available for benefits, end of year	$ 421,471	$ (361,815)

4. Obligations for Pension Benefits

An actuarial valuation was prepared as at March 31, 1991 by Eckler Partners, Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service, adjusted for benefit variations resulting from integration of the Plan with the Canada Pension Plan. The best estimate assumptions used were approved by the Public Employees Benefits Agency.

The actuarial valuation balance sheet for the Plan is as follows:

Assets and Unfunded Actuarial Liability:

Total net assets at market value	$17,042,113
Unfunded actuarial liability	1,695,374
Total net assets and unfunded actuarial liability	$18,737,487

Actuarial Liabilities:

Actuarial present value of benefits for active members:		
- accrued pensions	$6,052,437	
- accrued pre-retirement death benefits	277,514	$6,329,951
Actuarial present value of benefits payable to deferred pensioners		16,799
Actuarial present value of benefits payable to superannuates and spouses		12,390,737
Total actuarial liabilities		$18,737,487

The last actuarial valuation of the Plan as at March 31, 1984 determined that, using the accrued benefit method with salary projection prorated on service, the present value of accumulated benefits resulting from services provided to the valuation date was $13.9 million. This amount, less the asset valuation of $10.1 million based on book values, resulted in a net unfunded actuarial liability of $3.8 million at March 31, 1984. Due to the length of time between valuations, it was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long term actuarial assumptions used in the valuations were:

	Valuations as at March 31	
	1991	1984
Asset rate of return	8.0%	10.0%
Salary escalation rate	6.0%	7.5%
Inflation rate	4.5%	6.0%

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

5. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee-for-service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class

A shares and 3,721 Class B shares in the Investment Corporation of Saskatchewan.

Account balances resulting from the above transactions are included in the statement of net assets available for benefits and are settled on normal trade terms.

c) Investment Holdings

Included in Bonds and Debentures are Province of Saskatchewan holdings totalling $2,620,012 (1990 - $2,520,750).

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Teachers' Annuity Plan as at June 30, 1990 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the plan as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
February 18, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at June 30

	1990			1989
	Annuity Fund	Supplementary Allowances Fund	Total	Total
ASSETS				
Cash	$ 76,256	$ 28,420	$ 104,676	$ 26,822
Accrued interest	2,581,415	217,552	2,798,967	2,207,089
Investments -				
Bonds and debentures	69,525,746	3,613,217	73,138,963	55,092,094
Short term	24,305,868	7,384,614	31,690,482	41,125,813
Equities	34,563,507	3,971,170	38,534,677	22,395,126
Mortgages	151,206	---	151,206	142,389
Real estate	2,272,197	---	2,272,197	225,001
Contributions receivable -				
Teacher	897,238	88,244	985,482	805,253
Government	1,798,552	104,738	1,903,290	1,803,854
Due (to) from other plans	(27,710)	200,690	172,980	182,594
Total assets	136,144,275	15,608,645	151,752,920	124,006,035
LIABILITIES				
Bank overdraft	---	---	---	1,352,926
Accounts payable	291,749	2,011	293,760	73,610
Provision for Future Annuities	6,684,356	---	6,684,356	5,138,935
Total liabilities	6,976,105	2,011	6,978,116	6,565,471
Net assets available for benefits (Note 4)	$129,168,170	$ 15,606,634	$144,774,804	$117,440,564

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended June 30

	1990			1989
	Annuity Fund	Supplementary Allowances Fund	Total	Total
Net assets available for benefits, beginning of the year	$105,412,122	$ 12,028,441	$117,440,563	$ 91,136,876
Increase in assets:				
Investment income:				
Interest income	9,637,672	1,234,345	10,872,017	9,755,603
Dividend income	1,218,165	88,502	1,306,667	477,325
	10,855,837	1,322,847	12,178,684	10,232,928
Current period change in market value:				
Net unrealized loss	(2,188,737)	(357,253)	(2,545,990)	---
Net realized gains	26,871	9,104	35,975	449,244
	(2,161,866)	(348,149)	(2,510,015)	449,244
Contributions -				
Minister of Finance	10,359,654	671,646	11,031,300	10,238,021
Teachers	8,355,204	643,765	8,998,969	8,431,259
Other transfers and contributions	272,095	217,276	489,371	473,494
Transfers from Teachers' Superannuation Plan	409,476	1,189,031	1,598,507	1,274,015
	19,396,429	2,721,718	22,118,147	20,416,789
Total Increase in assets	28,090,400	3,696,416	31,786,816	31,098,961
Decrease in assets:				
Refunds and transfers	2,097,004	118,223	2,215,227	1,415,345
Annuities paid	691,927	---	691,927	499,936
Change in provision for future annuities	1,545,421	---	1,545,421	2,879,993
Total Decrease in assets	4,334,352	118,223	4,452,575	4,795,274
Increase in net assets	23,756,048	3,578,193	27,334,241	26,303,687
Net assets available for benefits, end of year	$129,168,170	$ 15,606,634	$144,774,804	$117,440,563

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
NOTES TO THE FINANCIAL STATEMENTS

June 30, 1990

1. Status of the Plan

This Plan is administered by the Teachers' Superannuation Commission through the Annuity Fund. This Fund was established on July 1, 1980 to account for the net assets accumulated for a defined contribution pension plan for teachers who commenced service on or after this date. Although the Commission underwrites annuity contracts for teachers upon their retirement, the accumulated monies contributed and available to pay annuities are not administered in a separate fund. The operating results of the annuity underwriting operation are disclosed in Note 4.

The Supplementary Allowances Fund was also established on July 1, 1980 and forms part of the Teachers' Annuity Plan. It is used to provide certain additional payments to teachers receiving annuities from the Teachers' Annuity Plan, as well as to dependent children of deceased teachers.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) The provision for future annuities represents the estimated amount required to meet future payments to annuitants and is determined by a yearly actuarial valuation.

d) Realized gains (losses) represent the difference between the proceeds of investment disposals measured against amortized cost. This was the carrying value prior to the adjustment made for prospective treatment of valuing investments on a market basis.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

c) Mortgages

Mortgages are valued at their net present value by discounting their stated rates of return to current required rates of return.

d) Real Estate

Real estate investments are valued at market using an independent appraisal system that considers such factors as replacement cost and earnings results.

4. Allocation of Net Assets

The Commission allocates to members 25% of each years change in market values for all assets, except those set aside to fund the annuity underwriting operation, including both realized and unrealized gains/losses. The remaining 75% is recognized and allocated in successive years. In addition, the accumulated provision for future annuities (paid to retired teachers) exceeds the amount of assets set aside to fund those annuity payments. Summarized below is a reconciliation of net assets available for benefits with the amounts allocated to plan participants followed by a summary of annuity underwriting operations for the current year.

	Annuity Fund	Supplementary Allowances Fund
Net assets available for benefits	$129,168,170	$ 15,606,634
Current period change in market value not allocated-loss (gain)	1,403,007	261,112
Deficit-annuity underwriting operation	340,907	---
Net assets allocated to members	$130,912,084	$ 15,867,746

Summary of Annuity Underwriting Operations

	1990	1989
Revenue:		
Annuities underwritten in the year	$1,596,853	$2,892,909
Interest income	645,052	451,719
	2,241,905	3,344,628
Current period change in market value:		
Net unrealized (loss) gain	(175,278)	---
Realized (loss) gain on sale	(115,912)	---
	(291,190)	---

Summary of Annuity Underwriting Operations (Continued)

	1990	1989
Total revenue	1,950,715	3,344,628
Expenses:		
Annuities paid	691,927	499,936
Change in provision for future annuities	1,545,421	2,879,993
Total expenses	2,237,348	3,379,929
(Loss) from operations for year	(286,633)	(35,301)
(Deficit), beginning of year	(54,274)	(18,973)
(Deficit), end of year	$ (340,907)	$ (54,274)

5. Minimum Balance of Fund

a) Annuity Fund

The Teachers' Superannuation Act states that the Fund shall at all times at least equal the sum of:

i. contributions made to the Fund by or on behalf of teachers who have not retired;
ii. contributions made to the Fund by the Minister of Finance; and
iii. any contributions that may be transferred to the Fund on behalf of a teacher from the Teachers' Superannuation Fund;

together with interest thereon.

At year end, the minimum balance of the Fund was required to be $130,912,084 (1989 - $105,466,396).

b) Supplementary Allowances Fund

Section 14(3) of the Teachers' Superannuation Act states that the Fund shall at all times at least equal the amount of contributions made to the Fund together with interest thereon. At June 30, 1990, the accumulated amount of teachers' and government contributions plus interest credited to teachers was $8,327,038 (1989 - $6,448,205).

6. Assets Attributed to Annuity Underwriting

The amount of assets attributed to and set aside for annuity underwriting purposes as at June 30, 1990 is $6,343,449 (1989 - $5,084,661). The actuarial liability of $6,684,356 and shown as a future provision in Statement 1, is based on an assumed future interest equal to the rate at which each member's annuity was set. The actuary also performed the calculation of the actuarial liability at market, and determined this amount to be $6,826,532.

7. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

Pursuant to a 1988 amendment of subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds (see Note 9) and recorded as a reduction of investment income.

8. Payments from the Minister of Finance

Under Section 18 of The Teachers' Superannuation Act, the Minister of Finance pays to the Annuity Fund an amount equal to that contributed by the teachers to that Fund and, for those teachers who transfer from the Teachers' Superannuation Fund to the Annuity Fund, an amount equal to the teachers' contributions made prior to July 1, 1980 together with interest thereon and an amount equal to twice the difference between the interest earned by the Teachers' Superannuation Fund and the interest credited to the teacher in that Fund.

In addition, the Minister of Finance is required to pay the Supplementary Allowances Fund an amount equal to that contributed by teachers.

9. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In addition, 188,500 Class B shares and 1200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation. These costs are netted against investment income and total $128,277 in the current year for the Plan.

10. Change in Accounting Policy

The Commission has reviewed the recent accounting recommendations for pension plans of the Canadian Institute of Chartered Accountants. As a result of this review, the basis of presentation for the Teachers' Annuity Fund (TAF) and the Supplementary Allowances Fund (SAF) has been changed from a "fund" form of presentation to a "plan" basis called the Teachers' Annuity Plan, comprising the TAF and SAF previously reported upon as separate funds only under Teachers' Superannuation Commission administration. As a result of this change in the basis of presentation, effective July 1, 1989, the Plan changed its basis of valuation for investments from amortized cost to market value (see Note 3). The change in valuation of investments has been applied prospectively from July 1, 1989. The effect of the change in policy at July 1, 1989 was to increase the value of investments by $3,711,905 for the Annuity Fund, and there was no effect in the Supplementary Allowances Fund. The increase in investment value at July 1, 1989 is included in the current period change in market values giving rise to a net decrease of $2,161,866 for the Annuity Fund.

11. Transfer of Annuity Plan to Saskatchewan Teachers' Federation

A memorandum of agreement included in the 1990-91 Provincial Collective Bargaining Agreement between the Boards of Education and the Government of Saskatchewan and Teachers contained a statement of intent by the parties to the agreement.

The statement indicated that the Saskatchewan Teachers' Federation will develop and administer a retirement plan for all teachers, former teachers and retired teachers, who on July 1, 1991, have an interest in the Annuity Fund and Supplementary Allowances Fund established by The Teachers' Superannuation Act and all teachers who shall subsequently become employed for the first time as teachers in Saskatchewan. The Saskatchewan Teachers' Federation shall receive and act as trustee of all assets available to the Annuity Fund, the Supplementary Allowances Fund and the Voluntary Contributions Fund as it applies to all teachers, former teachers and retired teachers, who on July 1, 1991, have an interest in the Annuity Fund and Supplementary Allowances Fund as established by The Teachers' Superannuation Act. The Saskatchewan Teachers' Federation will also be responsible for payment of all benefits from the assets of the plan. The Teachers' Superannuation Act will have to be amended effective July 1, 1991 to facilitate the transfer. To date, no legislative amendment has been made.

The agreement also indicates the right of teachers in the Teachers' Superannuation Plan to transfer to the Teachers' Annuity Plan will not be extended beyond June 30, 1991.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Teachers' Superannuation Plan as at June 30, 1990 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the plan as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
February 18, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at June 30

	1990	1989
ASSETS		
Cash	$ 64,461	$ 5,307,779
Accrued interest	14,135,082	12,138,783
Investments (Note 3)		
Bonds and debentures	417,480,291	421,340,616
Short term	37,534,182	89,432,325
Equities	244,949,610	156,241,667
Mortgages	22,980,518	26,741,267
Real estate	22,944,694	15,250,780
	760,088,838	726,453,217
Contributions receivable - teacher	2,840,902	2,735,092
- government	4,916,130	5,241,739
Due (to) from other plans	(172,980)	(182,594)
	7,584,052	7,794,237
Total assets	767,672,890	734,247,454
LIABILITIES		
Accounts payable	620,713	876,581
Total liabilities	620,713	876,581
Net assets available for benefits	$767,052,177	$733,370,873
Actuarial present value of accrued pension benefits (Note 8)	$2,314,566,000	

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended June 30

	1990	1989
Net assets available for benefits, beginning of year	$733,370,873	$668,134,183
Investment Income:		
Interest	56,072,722	61,772,600
Dividends	7,232,852	5,386,206
	63,305,574	67,158,806
Current period change in market values of investments:		
- Net unrealized gains	642,218	---
- Net realized gain on sale	2,221,074	2,172,792
	2,863,292	2,172,792
Contributions - Minister of Finance	38,580,731	57,636,477
- Teachers	26,098,717	26,366,570
Transfers to Annuity Fund and Supplementary Allowances Fund	(1,598,507)	(1,274,015)
Other transfers and contributions	3,674,561	3,427,194
	66,755,502	86,156,226
Total increase in assets	132,924,368	155,487,824
Decrease in assets:		
Allowance to superannuates	94,846,461	86,228,780
Refunds and transfers	4,396,603	4,022,354
Total decrease in assets	99,243,064	90,251,134
Increase in net assets	33,681,304	65,236,690
Net assets available for benefits, end of year	$767,052,177	$733,370,873

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

June 30, 1990

1. Status of the Fund

The Teachers' Superannuation Plan is administered by the Teachers' Superannuation Commission through the Teachers' Superannuation Fund. The Fund is used to account for the net assets accumulated for a defined benefit final average pension plan for teachers who commenced service prior to July 1, 1980. These teachers may elect to transfer their accumulated contributions and be subject to the provisions relating to the Annuity Plan prior to July 1, 1991.

Description of Plan

The following description of the Teachers' Superannuation Plan is a summary only. For more complete information, reference should be made to the Teachers' Superannuation Act.

a) Age and Service Allowance

The annual amount of pension is determined as follows:

- 2% of the five highest years salary x years of service (maximum 35 years)
- reduced at age 65 for Canada Pension Plan integration
- increased each January 1 by 80% of increase in the Consumer Price Index

b) Disability Allowance

The annual amount of pension is determined by applying the regular allowance formula and is payable to a teacher who:

i. is disabled because of total physical or mental incapacity for teaching;
ii. has 10 years of service;
iii. has at least three years of service in the five years preceding disablement; and
iv. has not attained age 65.

Payments may be discontinued or reduced on recovery or re-employment. The allowance is recalculated at age 65 to include service while on the Saskatchewan Teachers' Federation income continuance plan.

c) Death Benefits

i. In-Service

With less than eight years of service, a refund of teacher contributions and interest is payable to the nominee or estate (no interest if less than two years).

If the teachers dies in service with eight or more years of service, the spouse receives 60% of the regular allowance formula plus a further 10% for each dependent child to a maximum of 25% and special benefits are payable to orphaned children and dependent parents.

ii. Post Retirement

If a superannuate dies, the spouse receives 60% of the allowance plus a further 10% for each dependent child to a maximum of 25%. If there is no spouse or dependent children, the nominee or estate receives a lump sum payment of the difference, if any, between the teachers' contributions and interest at retirement and the total pension paid to date.

d) Termination Benefits

With less than two years of service, contributions only are refunded.

With more than two years of service, contributions plus interest are refunded subject to the following lock-in provisions:

At age 45 with ten or more consecutive years of service, all or part of which are after January 1, 1969, or with ten or more consecutive years of service at any age, after January 1, 1969, contributions after that date are locked in to provide a deferred allowance at age 65.

e) Other Provisions

Teachers may reinstate refunded service, purchase several types of service as provided under the Act and transfer under various reciprocal agreements.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) Realized gains (losses) represent the difference between the proceeds of investment disposals measured against amortized cost. This was the carrying value prior to the adjustment made for prospective treatment of valuing investments on a market basis.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

c) Mortgages

Mortgages are valued at their net present value by discounting their stated rates of return to current required rates of return.

d) Real Estate

Real estate investments are valued at market using an independent appraisal system that considers such factors as replacement cost and earnings results.

4. Determination of Interest Earnings for Administrative Purposes

A determination of interest earnings of the Plan is necessary in order to determine what interest is to be paid when past service is being purchased and in determining the amount of interest to be added to contributions which are to be transferred to the Annuity Plan. The Commission has determined that only 25% of the current period change in market values of investments will be recognized as part of interest earnings. The remaining 75% of current period change in market values of investments will be recognized over the following three years as part of interest earnings.

5. Minimum Balance of Fund

Under Section 14(1) of The Teachers' Superannuation Act, the Fund shall at all times at least equal the sum of:

i. contributions made to the Fund by or on behalf of teachers who have not retired, together with interest thereon;
ii. contributions made to the Fund by the Minister of Finance; and
iii. the teachers' voluntary contributions, together with interest thereon.

At the year end, the minimum balance of the Fund was determined to be $604,890,079 (1989 - $556,465,057) according to the above criteria.

The increase in the minimum balance of the Fund in the current year is due to the following:

Contributions received	$ 51,855,684
Provision for interest (prescribed) and other	27,632,321
Accumulated contributions of superannuating teachers	(24,838,197)
Refunds and transfers	(6,224,786)
Net increase in minimum balance	$ 48,425,022

The Commission also considers interest on contributions made by the Minister of Finance totalling $67,150,193 (1989 - $53,504,812) to be a component of the minimum balance of the Fund for administrative purposes.

6. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

Pursuant to a 1988 amendment of subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds (see Note 9).

7. Payments from the Minister of Finance

Section 18 of The Teachers' Superannuation Act requires the Minister of Finance to pay to the Teachers' Superannuation Fund sufficient money to make it possible at all times to pay the allowances granted under this Act or a former Act, an amount equal to the amount contributed by the teachers after July 1, 1980 and any amount necessary to maintain a minimum fund balance as provided in Section 14(1) of the Act.

During 1990, the following payments were received:

Matching contributions	$25,340,924
Other	13,239,807
	$38,580,731

8. Actuarial Valuation

An actuarial valuation was performed on the Teachers' Superannuation Fund as at June 30, 1989 by William M. Mercer Limited, a firm of consulting actuaries. The report stated that, using the accrued benefit actuarial cost method with salary projection, the present value of accumulated benefits resulting from service rendered to the valuation date was $2.315 billion. It further stated that assets, valued at amortized cost except for equities which are valued at cost partially adjusted to market value, totalled billion resulting in an unfunded actuarial liability of $1.572 b The next valuation is planned to be performed as at June 30, 1992.

The Minister of Finance is obligated by Section 18(1)(a) of The Teachers' Superannuation Act to provide sufficient money to make it possible at a times to pay the allowances granted under the Act.

The previous valuation at June 30, 1986 showed an unfunded actuarial liability for service up to that date of about $1.279 billion. T comparable unfunded actuarial liability shown in this report is about $1. billion. The factors contributing to this change in financial position a their approximate impact are shown below:

Approximate Reconciliation of Unfunded Actuarial Liabilities
(000,000's Omitted)

Unfunded actuarial liability for service prior to June 30, 1986 as determined in the previous valuation	$1,279
Interest on the previous unfunded actuarial liability	393
Loss due to cost of benefits accrued over value of contributions made	4
Gain due to salary increases lower than expected	(66)
Gain due to interest earnings in excess of expected	(32)
Loss due to pensioner increases higher than expected	12
Effect of changes in actuarial assumptions	(84)
Net combined effect of all other factors	66
Unfunded actuarial liability for service prior to June 30, 1989	$1,572

As shown in the reconciliation, the major factors reviewed by the actuary did not account for the entire change in the unfunded actuarial liability. Some of the factors which were considered could only be estimated roughly based on incomplete data, and no attempt was made to quantify the effect of numerous minor factors such as experience regarding termination of membership, reciprocal transfers, "forfeiture" or reinstatement of benefits by non-members, and data corrections.

The actuarial present value for accrued benefits for service prior to June 30, 1986 was $1.834 billion and has since increased to $2.315 billion for service prior to June 30, 1989 per the actuarial valuation. A complete description of the principal components of change in the actuarial present value for accrued benefits between June 30, 1986 and June 30, 1989 were not contained in the June 30, 1989 report and therefore are not presented in these statements.

The actuarial asset values used in the valuation were:

Market value of net assets available for benefits	$ 767 million
Market value changes not reflected in actuarial value of net assets	(24 million)
Actuarial value of net assets available for benefits	$ 743 million

9. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In addition, 188,500 Class B shares and 1200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation. These costs are netted against investment income and total $666,959 in the current year.

10. Change in Accounting Policy

The Commission has reviewed the recent accounting recommendations for pension plans of the Canadian Institute of Chartered Accountants. As a result of this review, the basis of presentation for the Teachers' Superannuation Fund has been changed from a "fund" form of presentation to a "plan" basis called the Teachers' Superannuation Plan. As a result of this change in the basis of presentation, effective July 1, 1989, the Plan changed its basis of valuation for investments from amortized cost to market values (see Note 3). The change in valuation of investments has been applied prospectively from July 1, 1989. The effect of the change in policy at July 1, 1989, was to increase the value of investments by $38,676,140. The increase in investment value at July 1, 1989 is included in the current period change in market values and is offset by current year changes in investment values giving rise to net increase of $2,863,292.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Voluntary Contributions Fund as at June 30, 1990 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
February 18, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

BALANCE SHEET

As at June 30

	1990	1989
ASSETS		
Cash	$ 26,231	$ ---
Accrued interest	57,232	59,700
Investments (Note 3)		
Bonds and debentures	1,076,403	1,095,903
Short term	246,945	---
Equities	106,109	302,330
	$1,512,920	$1,457,933
LIABILITIES AND FUND BALANCE		
Bank overdraft	---	11,318
Accounts payable	195	618
Total Liabilities	195	11,936
Fund Balance		
Allocated to contributors (Statement 2)	1,553,234	1,445,997
Deferred Investment Market value change	(40,509)	---
	1,512,725	1,445,997
	$1,512,920	$1,457,933

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

Year Ended June 30

	1990	1989
Fund balance, beginning of year	$1,445,997	$1,360,448
Add:		
Interest income	157,674	152,383
Current period change in market value of investments (Note 6)	(13,503)	---
	144,171	152,383
Deduct:		
Contributions and interest refunded	36,934	66,834
Fund balance, end of year (Statement 1)	$1,553,234	$1,445,997

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

NOTES TO THE FINANCIAL STATEMENTS

June 30, 1990

1. Status of the Fund

The Voluntary Contributions Fund, which is administered by the Teachers' Superannuation Commission, was established on December 13, 1985 following an amendment to the Teachers' Superannuation Act. Teachers required to make contributions to the Teachers' Superannuation Fund or Annuity Fund may elect to make voluntary contributions to this Fund.

There is to be credited to the Fund all voluntary contributions, any interest earned and any other revenue accrued from the investment of monies in the Fund. This amount is reduced by amounts paid out of the Fund at the time the teacher ceases teaching or is eligible for an allowance or annuity, or dies. At this time, the accumulated contributions and interest earned are paid to the teacher, the teacher's nominee or to the teacher's estate.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) Investment income includes 25% of the change in market value during the period. This is described as the current period change in market value of investments. The remaining 75% is deferred and taken into income over the next three years.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

4. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

On June 28, 1988, Section 13 of The Teachers' Superannuation Act was amended. According to amended subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds (see Note 5)

5. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In addition, 188,500 Class B shares and 1200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation.

6. Change in Accounting Policy

Effective July 1, 1989 the Fund changed its basis of valuation for investments from amortized cost to market value (see Note 3). The change in valuation of investments has been applied prospectively from July 1, 1989. The effect of the change in policy at July 1, 1989, was to increase the value of investments by $29,883. The portion of the increase in investment value at July 1, 1989 included in the current period change in market values is $7,471 giving rise to a net decrease of $13,503 for the year.

7. Transfer of Voluntary Contributions to Saskatchewan Teachers' Federation

A memorandum of agreement included in the 1990-91 Provincial Collective Bargaining Agreement between the Boards of Education and the Government of Saskatchewan and Teachers contained a statement of intent by the parties to the agreement.

The statement indicated that the Saskatchewan Teachers' Federation will develop and administer a retirement plan for all teachers, former teachers and retired teachers, who on July 1, 1991, have an interest in the Annuity Fund and Supplementary Allowances Fund established by The Teachers' Superannuation Act and all teachers who shall subsequently become employed for the first time as teachers in Saskatchewan. The Saskatchewan Teachers' Federation shall receive and act as trustee of all assets available to the Annuity Fund, the Supplementary Allowances Fund and the Voluntary Contributions Fund as it applies to all teachers, former teachers and retired teachers, who on July 1, 1991, have an interest in the Annuity Fund and Supplementary Allowances Fund as established by The Teachers' Superannuation Act. All parties to the agreement have agreed that the Teachers' Superannuation Act will be amended effective July 1, 1991 to facilitate the transfer. To date, no legislative amendment has been made.

Auditors' Report

To the Members of the Legislative Assembly of
Saskatchewan, Regina, Saskatchewan

We have audited the statement of net assets available for benefits of the Workmen's Compensation Board Superannuation Fund as at December 31, 1990 and statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the net assets available for benefits as at December 31, 1990 and the changes in net assets available for benefits for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada
April 25, 1991

Workmen's Compensation Board Superannuation Fund

Statement of Net Assets Available for Benefits

December 31, 1990 with comparative figures for 1989

	1990	1989 (restated)
Assets		
Investments:		
Short-term investments	**$ 2,192,873**	$ 211,167
Bonds and debentures	**5,927,556**	7,545,412
Equities	**4,676,407**	5,328,221
Mortgages	**473,735**	497,460
	$13,270,571	$13,582,260
Receivables:		
Employees' contributions	**7,014**	20,610
Accrued investment income	**181,470**	202,266
Other	**1,568**	11,628
	190,052	234,504
Cash	**30,821**	71,131
Total assets	**$13,491,444**	$13,887,895
Liabilities		
Administrative expenses payable	**$ 5,245**	$ 18,131
Superannuation allowances payable	**7,453**	—
Other payables	**23,792**	1,084
Total liabilities	**36,490**	19,215
Net assets available for benefits	**$13,454,954**	$13,868,680

See accompanying notes to financial statements.

On behalf of the Board:

Chairman

Board Member

Board Member

Workmen's Compensation Board Superannuation Fund

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 1990 with comparative figures for 1989

	1990	1989 (restated)
Increase in Assets		
Investment Income		
Interest	$ 868,499	$ 850,391
Dividends	240,759	227,264
Mortgages	56,576	57,635
Other	6,737	5,714
	1,172,571	1,141,004
Gain on sale of investments (Net)	—	437,039
Market value adjustments (note 3)	(1,267,178)	263,353
Contributions		
Employees	186,021	178,586
Employer's (note 4)	—	152,157
	186,021	330,743
Total increase in assets	91,414	2,172,139
Decrease in Assets		
Administration expenses	56,239	64,447
Refunds and Transfers		
Contributions	31,975	—
Interest	18,821	—
Superannuation allowances	398,105	398,478
Total decrease in assets	505,140	462,925
Increase (decrease) in Net Assets	(413,726)	1,709,214
Net assets available for benefits, beginning of year:		
As previously reported	13,134,740	11,688,879
Adjustment to reflect change in accounting for investments (note 3)	733,940	470,587
As restated	13,868,680	12,159,466
Net assets available for benefits, end of year	$13,454,954	$13,868,680

See accompanying notes to financial statements.

Workmen's Compensation Board Superannuation Fund

Notes to Financial Statements

December 31, 1990

1. Description of the plan:

(a) General:

The Workmen's Compensation Board Superannuation Fund was established under The Workmen's Compensation Board Superannuation Act. Membership is comprised of employees and board members who were enrolled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978.

The provisions of The Workmen's Compensation Board Superannuation Act and The Superannuation (Supplementary Provisions) Act apply.

(b) Administration:

The Workmen's Compensation Superannuation Board administers the Fund. Day-to-day administration is provided by the Public Employees Benefits Agency. The Investment Corporation of Saskatchewan is responsible for the investment management of the assets owned by the Fund.

(c) Superannuation Fund:

The Workmen's Compensation Board Superannuation Fund was established to accumulate contributions paid by employees and the employer, as well as any investment income.

Pensions and refunds of contributions together with interest are paid out of the Fund.

(d) Funding Policy:

Members contribute at the rate of 7%, 8%, or 9% of salary depending on their age at the date of the commencement with the Plan.

The contributions required to be paid by the employer are calculated by applying a predetermined rate to the members contributions.

The determination of the value of the pension benefits is made on the basis of a triennial actuarial valuation.

(e) Retirement:

Normal retirement is at age 65. Members may retire earlier under the following conditions:

- at any age after 35 years of service,
- at age 60 with at least 20 years of service,
- at age 60 with between 15 years and 20 years of service with a reduced pension,
- at age 55 with at least 30 years of service with a reduced pension.

(f) Pension:

The annual pension payable to a member is 2% of the average salary received by the member during the five years of highest salary, multiplied by the total number of years of service. The maximum number of years of service is 35 years.

At age 65, the member's pension is reduced, due to integration with the Canada Pension Plan, by an amount equal to 0.7% of the member's average salary up to the maximum pensionable earnings prescribed by the Canada Pension Plan in the year the member retired, multiplied by the number of years of service of the member since January 1, 1966.

2. Significant accounting policies:

Investments

(i) Investments in bond and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

(ii) Short term investments are recorded at cost which approximates market.

3. Change in accounting policy:

The Fund has changed its method of valuing investments. Investments, formerly carried at cost, are now recorded at market values. This change has been applied retroactively, and the December 31, 1989 investment balance has been increased by $733,940, the net assets available for benefits balance has been increased by $470,587 and market value adjustments for the year ended December 31, 1989 has been increased by $263,353.

Workmen's Compensation Board Superannuation Fund

Notes to Financial Statements

December 31, 1990

4. **Employer contributions:**
Member contributions are based on a percentage of salary. The Workers' Compensation Board declared a holiday on employer contributions as the Fund has an actuarial surplus (see Note 5).

5. **Surplus:**
According to an independent actuarial review done as at December 31, 1990 the value of the pension plan assets at December 31, 1990 is $13,275,940 (1989 - $12,599,609) and the estimated actuarial present value of accrued pension benefits attributed to services rendered to December 31, 1990 is $11,541,434 (1989 - $10,740,781). The Workers' Compensation Board is obligated to fund any deficiency in order to meet the Fund's retirement benefits and refund requirements.

The actuary values these pension plan assets at market-related values whereby capital appreciation and depreciation, both realized and unrealized, is recognized over a period of four years. Experience gains and losses are amortized using the straight-line method over the expected average remaining service life of the plan participants.

6. **Comparative figures:**
Certain of the comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Doukhobors of Canada C.C.U.B. Trust Fund Board as at May 31, 1990 and the statement of revenue, expenditure and unrestricted fund balance for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at May 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
December 14, 1990

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

BALANCE SHEET

May 31, 1990

	1990	1989
ASSETS		
Cash in bank	$ 3,221	$ 4,003
Investments (Schedule 1)	292,805	286,455
Accrued interest receivable	18,240	21,375
Prepaid expense	---	1,000
	$314,266	$312,833
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 400	$ 1,188
Fund balance:		
Restricted (Note 3)	267,500	267,500
Unrestricted (Statement 2)	46,366	44,145
	313,866	311,645
	$314,266	$312,833

(See accompanying notes to the financial statements)

Statement 2

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

STATEMENT OF REVENUE, EXPENDITURE AND UNRESTRICTED FUND BALANCE

For the Year Ended May 31, 1990

	1990	1989
REVENUE:		
Investment interest	$ 33,432	$ 33,776
Total revenue	33,432	33,776
EXPENDITURE:		
Grants	19,634	30,082
Board expenses	10,770	6,235
Sundry expenses	807	1,380
Total expenditure	31,211	37,697
Excess of revenue over expenditure (expenditure over revenue)	2,221	(3,921)
Unrestricted Fund, beginning of year	44,145	48,066
Unrestricted Fund, end of year (Statement 1)	$ 46,366	$ 44,145

(See accompanying notes to the financial statements)

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

NOTES TO THE FINANCIAL STATEMENTS

May 31, 1990

1. Significant Accounting Policies

   a) Investments

   Investments are recorded at cost. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

   b) Grant Commitments

   Grant commitments are recorded as expenditures when approved by the Board. Should any grants committed remain unpaid at the year end they are reflected as a liability on the balance sheet.

2. Incorporation

   The Doukhobors of Canada C.C.U.B. Trust Fund Board was incorporated under The Doukhobors of Canada C.C.U.B. Trust Fund Act, Chapter D-32.1. This Act came into force by proclamation of the Lieutenant Governor on June 29, 1980. On June 3, 1982, by Order-in-Council #882 the Lieutenant Governor in Council appointed a chairman and a vice-chairman of the Board, and the Board commenced operations.

   The purpose of the Board is to administer the Doukhobors of Canada C.C.U.B. Trust Fund and to make grants from this Fund to recognized non-profit organizations which are dedicated to establishing and maintaining the heritage and culture of the Doukhobors of Canada.

3. Restricted Fund Balance

   The Fund was initially created from surplus funds arising out of the liquidation of assets of the C.C.U.B. Ltd. in the amount of $222,078 plus interest of $45,422 totalling $267,500. According to The Doukhobors of Canada C.C.U.B. Trust Fund Act only the investment income on this $267,500 will be made available for expenditure by the Board.

Schedule 1

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

SCHEDULE OF INVESTMENTS

As at May 31, 1990

Description	Interest Rate	Maturity Date	Cost
Aetna Trust	11 1/4%	March 16/95	$ 45,000
Government of Canada Bonds	15 1/4%	June 1/93	$ 45,000
Vanguard Trust	10 1/4%	Aug. 17/94	$ 45,000
Granville Savings & Mortgage Corporation	10 1/4%	June 24/92	$ 48,455
First Line Trust Co.	11%	Jan. 6/94	$ 40,000
Metropolitan Trust Co.	10 3/4%	Sept. 15/93	$ 45,000
Toronto Dominion Banks - Term Deposits	10 1/2%	Aug. 9/90	$ 5,000
	10 1/2%	June 5/90	$ 19,350
			$292,805

The market value of the investments at May 31, 1990 was $282,000.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Horned Cattle Fund as at March 31, 1991 and the statement of revenue, expense and operating surplus for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 23, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HORNED CATTLE FUND

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current Assets:		
Cash	$ 41,184	$ 55,652
Due from Consolidated Fund	567,405	---
Marketable securities, at cost which approximates market	---	585,000
Accounts receivable	69,400	40,780
Inventory of cattle (Note 3)	400,553	386,065
	$1,078,542	$1,067,497
LIABILITIES AND OPERATING SURPLUS		
Current Liabilities:		
Accounts payable	$ 74,527	$ 19,287
Surplus:		
Operating surplus - Statement 2	1,004,015	1,048,210
	$1,078,542	$1,067,497

Commitments (Note 4)

(See accompanying notes to the financial statements)

Statement 2

HORNED CATTLE FUND

STATEMENT OF REVENUE, EXPENSE AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1991	1990
Revenue		
Deductions under Section 3 and 4 of The Horned Cattle Purchases Act	$ 217,769	$ 219,286
Less Commissions	(3,308)	(3,272)
Net deductions	214,461	216,014
Pathlow Beef Research Project (Note 3)	138,718	149,279
Swift Current Forage Project (Note 3)	137,349	28,137
Interest	79,392	63,544
Total Revenue	569,920	456,974
Expense		
Grants (Schedule 1)	354,484	231,960
Pathlow Beef Research Project - operating costs	156,058	197,686
Swift Current Forage Project - cattle purchases and operating costs	98,942	---
Advisory Committee expenses	4,631	2,522
Total Expense	614,115	432,168
Excess of revenue over expense (expense over revenue)	(44,195)	24,806
Operating surplus, beginning of year	1,048,210	1,023,404
Operating surplus, end of year	$1,004,015	$1,048,210

(See accompanying notes to the financial statements)

HORNED CATTLE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. Accounting Policies

a) The Horned Cattle Fund uses the accrual basis of accounting.

b) Grants are recorded as expense when requests for specific payments are received and approved.

c) Cattle inventory is valued at approximate realizable value at the fiscal year end (Note 3).

d) The Fund has not been charged with any occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Agriculture and Food.

2. Legislative Authority

Pursuant to the provisions of The Horned Cattle Purchases Amendment Act, 1983, proclaimed into force October 1, 1983, the Horned Cattle Trust Fund was continued as the Horned Cattle Fund and the assets and liabilities of the Horned Cattle Trust Fund are deemed to be the assets and liabilities of the Fund.

The purpose of this Fund is to promote research and development in the livestock industry.

3. Inventory of Cattle

In view of the difficulty which exists in assigning on a rational basis the costs of production to animals at various stages of maturity and since the correlation between costs and revenue is not nearly as close as in most businesses, the inventory of cattle held is valued at approximate realizable value at the fiscal year end. The corresponding changes in inventory from one year to the next have been described as Appreciation (decline) in value of herd.

Revenue from Pathlow Beef Research Project

	1991	1990
Cattle sales	$141,683	$307,092
(Decline) in value of herd	(2,965)	(157,813)
Total revenue	$138,718	$149,279

Revenue from Swift Current Forage Project

	1991	1990
Cattle Sales	$117,355	$ ---
Net revenue - SouthWest Forage Association	---	18,545
Appreciation in value of herd	19,994	9,592
Total revenue	$137,349	$ 28,137

4. Commitments

At March 31, 1991 the Fund approved grants totalling $186,990 for payment in the year ended March 31, 1992 and $75,000 for payment during the period 1993 to 1995.

Schedule 1

HORNED CATTLE FUND

SCHEDULE OF GRANTS

YEAR ENDED MARCH 31

	1991	1990
University of Saskatchewan (Department of Animal and Poultry Science)	$105,900	$ 10,700
Western College of Veterinary Medicine	63,500	132,500
University of Saskatchewan (Research Services Section)	37,300	12,100
Canadian Western Agribition Association	35,000	35,000
University of Saskatchewan (College of Agriculture)	25,000	---
Saskatchewan Advisory Committee for Beef Cattle Improvement	21,774	---
Saskatchewan Research Council	15,000	---
Saskatoon Prairieland Exhibition Corporation	15,000	5,000
Agricultural Insight Foundation Inc.	10,000	10,000
SaskCan Livestock Export Inc.	10,000	---
Central Butte and District Agricultural Society	8,000	---
Saskatoon Research Station	5,000	---
Ogema and District Agricultural Society	1,750	---
Saskatchewan Shorthorn Association	1,000	---
Reg Schellenberg	260	---
Melfort Agricultural Society	---	17,560
Maple Creek Veterinary Services District	---	3,000
Western Canada Kochia Association	---	2,600
Perdue Agricultural Society	---	2,500
Canadian Charolais Youth Association	---	1,000
	$354,484	$231,960

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Northern Revenue Sharing Trust Account as at December 31, 1990 and the statements of revenue, expenditure and fund balance and continuity of equity in capital assets for the year then ended. These financial statements are the responsibility of the Trust Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
April 18, 1991, except
as to Note 2(IX) which
is as of July 16, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

NORTHERN REVENUE SHARING TRUST ACCOUNT
BALANCE SHEET
As At December 31

ASSETS

	1990	1989
Cash		
On Hand - petty cash	$ 600	$ 600
On Deposit - demand	4,057,547	4,576,227
- term	7,500,000	7,000,000
	11,558,147	11,576,827
Receivables		
Taxes		
- Northern Settlements, Recreational Subdivisions and General (net of allowance for uncollectibles: 1990 - 323,211; 1989 - 250,890)	38,815	46,617
- Northern Hamlets	79,545	69,831
- Schools	905,764	704,455
	1,024,124	820,903
Current portion of loan receivable	8,723	7,965
Water and sewer (net of allowance for uncollectibles: 1990 - 17,423; 1989 - 15,063)	1,909	1,333
Other receivables (net of allowance for uncollectibles: 1990 - 19,207; 1989 - 15,847)	316,652	105,364
	1,351,408	935,565
Other Current Assets		
Prepaid Expenses	71,547	10,919
Stock and Supplies	10,000	10,000
	81,547	20,919
Total Current Assets	12,991,102	12,533,311
Long-term Assets		
Capital Assets	8,451,362	8,246,000
Loan Receivable - long term portion	10,390	19,178
Land for resale	91,530	68,540
Tax Title Property	4,674	4,674
Equity in Uranium City Hospital	(89,183)	(40,733)
Total Long-term Assets	8,468,773	8,297,659
Total Assets	$21,459,875	$20,830,970

(See accompanying notes)

Statement 1 (continued)

LIABILITIES AND FUND BALANCE

	1990	1989
Current		
General Accounts Payable	$ 1,447,032	$ 1,684,217
Due to other Authorities on Account of Revenue Collections		
- Schools	54,001	55,171
- Northern Hamlets	4,037	2,601
- Northern Villages	2,539	5,260
Matured Uranium City Loan Debt	6,693	3,584
Due to other Authorities on Account of Uncollected Taxes		
- Northern Hamlets	79,545	69,831
- Schools	905,764	704,455
- Northern Village of Ile a la Crosse	6,635	6,635
- Workers' Compensation Board	2,279	2,279
Deferred grant revenues	11,010	15,794
Total Current Liabilities	2,519,535	2,549,827
Long-term		
Unmatured Uranium City loan debt	3,338	9,341
Total Liabilities	2,522,873	2,559,168
Reserve for future capital expenditures	37,096	30,198
Reserve for future general expenditures	1,068,959	928,430
Equity in capital assets (Statement 3)	8,489,987	8,281,730
General fund balance (Statement 2)	9,340,960	9,031,444
Total Liabilities and Fund Balance	$21,459,875	$20,830,970

(See accompanying notes)

Statement 2

NORTHERN REVENUE SHARING TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
For the Year Ended December 31

	Northern Settlements	Recreational Subdivisions	Sewer & Water Northern Settlements	General Municipal	1990 Totals	1989 Totals
Revenues:						
Net tax levy	$ 76,089	$ 45,312	$ —	$ 484,990	$ 606,391	$ 608,020
Land leases	39,759	—	—	1,271,332	1,311,091	1,317,285
Land sales	6,898	—	—	133,652	140,550	76,670
Advances from Consolidated Fund for:						
- Operating grants (Note 3)	—	—	—	5,252,700	5,252,700	5,252,700
Operating grants - unconditional	748,944	—	—	—	748,944	566,577
Other Grants - conditional	62,563	—	—	—	62,563	34,313
Capital grants	91,294	—	—	—	91,294	152,941
Interest	104,664	17,817	—	1,101,206	1,223,687	1,017,777
User fees	—	—	22,232	—	22,232	21,816
Bad debt allowances reversed	758	2,451	—	—	3,209	651
Other	7,962	400	—	584	8,946	30,319
	1,138,931	65,980	22,232	8,244,464	9,471,607	9,079,069
Expenditures:						
Services - paid direct	683,251	44,212	94,678	—	822,141	856,923
Capital expenditures	136,266	9,582	—	1,954	147,802	168,019
Operating grants (Note 3)	—	—	—	5,839,031	5,839,031	5,782,349
Capital grants (Note 4)	—	—	—	1,537,710	1,537,710	1,729,723
Supplementary operating grants (Note 5)	—	—	—	240,000	240,000	—
Operating costs	—	—	—	297,364	297,364	321,758
Transfers to allowances	59,312	1,927	—	18,889	80,128	24,540
Transfers to reserves/other	6,898	2,038	—	—	8,936	1,478
	885,727	57,759	94,678	7,934,948	8,973,112	8,884,790
Excess (Deficit) of Revenues over Expenditures before the undernoted	$ 253,204	$ 8,221	$ (72,446)	$ 309,516	$ 498,495	$ 194,279
Change in accumulated operating equity of Uranium City Hospital	(48,450)	—	—	—	(48,450)	(80,695)
	204,754	8,221	(72,446)	309,516	450,045	113,584
Amount transferred (to) from reserve for future expenditures of Northern Settlements and Recreational Subdivisions	(204,754)	(8,221)	72,446	—	(140,529)	74,627
Excess of Revenue over Expenditures	$ —	$ —	$ —	$ 309,516	$ 309,516	188,211
Fund Balance - beginning of year					9,031,444	8,843,233
Fund Balance - end of year (to Statement 1)					$ 9,340,960	$ 9,031,444

(See accompanying notes)

Statement 3

NORTHERN REVENUE SHARING TRUST ACCOUNT

STATEMENT OF CONTINUITY OF EQUITY IN CAPITAL ASSETS

For the Year Ended December 31

	1990	1989
Balance - beginning of year	$8,281,730	$8,150,868
Transferred to Lower Fishing Lake Cottage Owners' Association	(18,082)	---
Capital expenditures from Operating Fund	147,802	168,019
Loss on fixed asset disposal	(2,095)	(3,661)
Long term debt retired during the year	2,895	2,696
Adjustment of recognized equity in net capital assets of Uranium City Hospital	77,737	(36,192)
Balance - end of year (to Statement 1)	$8,489,987	$8,281,730

(See accompanying notes)

NORTHERN REVENUE SHARING TRUST ACCOUNT

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

1. Statutory Authority

The Northern Revenue Sharing Trust Account was established by Section 287 of The Northern Municipalities Act. The purpose of the Trust Account is to administer funds appropriated by the Legislature for the Northern Saskatchewan Administration District and revenues of a municipal nature generated from within the area of the Northern Saskatchewan Administration District outside the boundaries of towns and northern villages. The revenues generated are held, invested and disbursed for the benefit of the District and in payment of capital grants under the Northern Capital Grants Program, to supplement payments under the Northern Revenue Sharing Grants Program, and pay direct expenses incurred in administering the Trust Account. The administration of the Trust Account is conducted in accordance with the provisions of The Northern Municipalities Act and the regulations under it. Receipts on behalf of towns, northern villages, northern hamlets and school divisions and remittance of those receipts to those entities are not considered revenue and expenditure of the Trust Fund.

2. Significant Accounting Policies

i) Basis of Accounting

The financial Statements of the Northern Revenue Sharing Trust Account are prepared in accordance with accounting policies established by the Department of Community Services for urban municipalities in Saskatchewan and with fixed asset accounting policies established by the Department of Health for hospitals in Saskatchewan.

The reporting requirements of the Department of Community Services stipulate that capital assets are only reflected on the balance sheet to the extent that they are financed by unmatured long term liabilities. These financial statements do not adhere to that reporting requirement in that the capital assets are fully stated together with the Trust Account's equity in those assets.

ii) Northern Revenue Sharing Program Grants

For the purpose of paying operating grants to northern municipalities under the Northern Revenue Sharing Grants Program funds are advanced to the Trust Account from the Consolidated Fund of the Province for the April 1 to March 31 fiscal period of the Government of Saskatchewan. Additional amounts, if required, are funded internally from revenues of the Trust Account. The funds are then disbursed under authority of The Northern Municipalities Revenue Sharing Program Regulations, 1988, as amended by Saskatchewan Regulation No. 78/89, to northern municipalities according to a payment schedule; allocated to the community in the case of northern settlements; and disbursed to the Town of Flin Flon, Manitoba under the requirements of The Flin Flon Extension of Boundaries Act, 1952. The disbursements to be made in the January - March quarter are accrued by the trust account at the year end.

iii) Northern Capital Grants Program

General revenues of the Trust Account are used for the purpose of paying capital grants to northern municipalities under the Northern Capital Grants Program. Grant applications under this program are approved by the Minister of Community Services. Following approval, funds are disbursed to northern municipalities, or, in the case of northern settlements, allocated to the community, upon their compliance with The Northern Revenue Sharing Grants Regulations, chapter N-5.1 Reg 5.

iv) Administrative Expenses of the Trust Account

Expenditures directly incurred for materials, supplies and services utilized in the operation of the Trust Account are paid for out of the funds held in the Trust Account. In addition, the Trust Account is now charged with certain personnel and operational costs of the Prince Albert Land Use Division of the Department of Parks and Renewable Resources. During the year 1990 the Trust Account was charged, by deduction from land revenue remitted and by accrual, a total of $287,063 (1989 - $312,433) representing 1990 operating costs related to the Land Use Division. All other administrative expenses of the Trust Account are borne by the Consolidated Fund and these financial statements do not include provisions for such expenses. The estimated administrative expenses borne by the Consolidated Fund on behalf of the Trust Account for the year ended December 31, 1990 totalled $197,748 (1989 - $192,588).

v) Crown Land Leases Revenue

Revenues from Crown land leases are recognized when monies are received on behalf of the Trust Account by the Department of Parks and Renewable Resources.

vi) Crown Land Sales Revenue

Revenues from Crown land instalment sales are recognized when monies are received by the Trust Account.

vii) Net Tax Levy Revenue

Taxes are levied annually, covering the period January 1 to December 31. The tax levies shown are net of penalties, cancellations, refunds and discounts.

viii) Capital Assets Accounting Policy

Capital assets acquired by the Northern Revenue Sharing Trust Account are recorded at historical cost. As a general rule, capital assets having a cost of $100 or more are capitalized for accounting purposes. The only exception to that rule would be in the case of office and shop machines and equipment where expenditures of amounts of less than $100 may be capitalized depending upon the nature of the machines or equipment acquired.

Assets previously acquired on behalf of northern settlements by the Northern Municipal Council are reflected in the financial statements on the basis of an inventory conducted on those assets in 1985.

Valuations of the fixed assets inventoried were established through estimates obtained from suppliers, from governmental sources that had contributed to the asset acquisition, or from management's estimates where other information sources were unknown. The total value established for the inventoried assets so capitalized is $969,914.

The capital assets of Uranium City Hospital are accounted for on the equity basis and reflect policies in place for Saskatchewan Hospitals. The change in capital assets in each year resulting from net capital additions and depreciation provisions is reflected in the Statement of Continuity of Equity in Capital Assets.

ix) Uranium City Hospital - Basis of Accounting

Prior to reversion in status of the Municipal Corporation of Uranium City and District to the status of a town, and subsequently to a northern settlement, the Municipal Corporation operated under a Charter which allowed the municipal council to also function as the Hospital Board of the Uranium City Hospital.

Upon reversion in status, the assets and liabilities of the Northern Settlement were vested in the Minister on behalf of the Northern Settlement. The financial operations of the operating fund of the hospital are accounted for on the equity basis with changes in the net working assets of the hospital being reflected in the Statement of Revenue, Expenditure and Fund Balance. The reported working capital equity (deficiency) in the financial statements does not include an accrual for the estimated funding of current year's operating deficits. As the adjustment is based on future negotiation, the amount, if any, cannot be determined at this time. Amounts when determined are treated as adjustments of reported equity and are accounted for in the year of settlement.

x) Asset Valuation Allowance

The Northern Revenue Sharing Trust Account levies, collects and remits municipal taxes on a trust basis on behalf of northern hamlets and school taxes on behalf of the Creighton, Ile a la Crosse and Northern Lights School Divisions. In that capacity, the Northern Revenue Sharing Trust Account is merely acting as an agent of the northern hamlet and of the school divisions. Accounting policies of the Department of Community Services for urban municipalities in Saskatchewan direct that, with respect to the provision of allowances for uncollected taxes, no provision for uncollectible taxes be made for taxes levied on a trust basis. Accordingly, these financial statements provide an allowance for uncollectible taxes only for uncollected municipal taxes levied with respect to the District outside of the boundaries of northern hamlets.

xi) Reserve: Future Expenditures of Northern Settlements and Recreational Subdivisions

Under The Northern Municipalities Act, administrative responsibility and trusteeship over funds of northern settlements and recreational subdivisions rests with the Minister of Community Services through the Trust Account. The reserve represents the accumulated excess of municipal revenues over expenditures and is maintained on an individual northern settlement and recreational subdivision basis. Revenues generated within each northern settlement and recreational subdivision can only be applied toward payment of expenditures for that same community.

xii) Interest Earnings

Interest earnings of the fund are allocated on the basis of the monthly balance for each community as accounted for within the reserve for future expenditures of northern settlements and recreational subdivisions along with an allocation to the general balance within the fund balance on the same basis.

3. Northern Revenue Sharing Program Grants

	1990	1989
Funds advanced from the Consolidated Fund	$ 5,252,700	$5,252,700
Trust Account funds utilized for Northern Revenue Sharing	586,331	529,649
Total Program Funding	$ 5,839,031	$5,782,349
Grants paid:		
Towns	$ 562,331	$ 563,640
Northern Villages	3,651,257	3,498,609
Northern Hamlets	1,020,425	1,110,608
Northern Settlements	573,943	566,577
Town of Flin Flon, Manitoba	16,681	16,267
	5,824,637	5,755,701
Add grants payable, end of year	1,315,005	1,300,611
Less grants payable, beginning of year	(1,300,611)	(1,273,963)
Total Funds Expended	$ 5,839,031	$ 5,782,349

4. Northern Capital Grants Program

	1990	1989
Contribution to Northern Capital Grants Program from the Trust Account	$1,537,710	$1,729,723
Total Program Funding	$1,537,710	$1,729,723
Grants paid:		
Towns	$ 623,462	$ 201,474
Northern Villages	695,945	1,018,201
Northern Hamlets	144,246	290,479
Northern Settlements	91,294	152,941
	1,554,947	1,663,095
Add grants payable, end of year	49,391	66,628
Less grants payable, beginning of year	(66,628)	---
Total Funds expended	$1,537,710	$1,729,723

5. Supplementary Operating Grant

Section 291 of The Northern Municipalities Act allows the minister to make operating and capital grants to northern municipalities out of funds in the revenue sharing account subject to the other provisions of the section and the regulations. In 1990, the minister approved supplementary grants of $175,000 to the northern settlement of Uranium City and $65,000 to the northern village of Ile a la Crosse.

6. Contingent Liability

In 1988 the Province established, by regulation, a new five-year, $6.2 million Northern Capital Grants Program and directed that the program funding will come from the Fund Balance of the Northern Revenue Sharing Trust Account. The actual funding requirement over the life of the program and in any one year is dependent upon the dollar value of grant applications received and approved by the Minister of Community Services. As at December 31, 1990, the liability of the Trust Account to provide future funding assistance to northern municipalities under this program amounts to $2,025,617.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Office of the Rentalsman - Trust Account as at March 31, 1991 and the statement of changes in trust account balance for the year then ended. These financial statements are the responsibility of the Trust Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 30, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

STATEMENT OF FINANCIAL POSITION

As at March 31

	1991	1990
ASSETS		
Cash	$ ---	$ ---
	$ ---	$ ---
LIABILITIES		
Trust Account Balance (Statement 2):		
Ruling on dispute	$ ---	$ ---
	$ ---	$ ---

(See accompanying notes)

Statement 2

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

STATEMENT OF CHANGES IN TRUST ACCOUNT BALANCE

For the Year Ended March 31

	1991	1990
RULING ON DISPUTE		
Receipts from landlord or tenant	$ 875	$ 2,491
Payments to landlord or tenant	875	2,491
Increase (decrease) in Trust Account	---	---
Balance, beginning of year	---	---
Balance, end of year to Statement 1	$ ---	$ ---

(See accompanying notes)

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Legislative Authority

Pursuant to provisions of The Residential Tenancies Act, the Office of the Rentalsman - Trust Account was established for the purpose of receiving and disbursing monies, under section 47 of The Residential Tenancies Act. For administrative reasons these trust monies are administered through the Provincial Mediation Board Trust Account but are reported separately for purposes of Section 69 of The Residential Tenancies Act.

2. Accounting Policies

These financial statements are prepared on a cash basis.

Interest earned on the trust funds is paid to the Consolidated Fund directly by the bank on a monthly basis. Accordingly, the receipts and payments of interest are not shown in the statement of changes in trust account.

In accordance with established government practice, the Trust Account has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice from monies appropriated by the Legislature for such purposes.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Provincial Mediation Board Trust Account as at March 31, 1991 and the statement of changes in trust account balances for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Provincial Mediation Board Trust Account as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 30, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT

STATEMENT OF FINANCIAL POSITION

As at March 31

	1991	1990
ASSETS		
Cash	$ 229,696	$ 272,196
	$ 229,696	$ 272,196
LIABILITIES		
Trust account balances (Statement 2):		
Orderly payment of debt program	$ 74,612	$ 73,994
Mediation of debt arrangement	85,827	46,806
Tax enforcement proceedings	2,000	150
The Residential Tenancies Act - Security deposits	67,257	151,246
	$ 229,696	$ 272,196

(See accompanying notes)

Statement 2

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT

STATEMENT OF CHANGES IN TRUST ACCOUNT BALANCES

For the Year Ended March 31

	1991	1990
ORDERLY PAYMENT OF DEBT PROGRAM		
Receipts from clients	$ 522,529	$ 546,355
Payments to creditors and Department of Justice	521,911	549,403
Increase (decrease) in Trust Account	618	(3,048)
Balance, beginning of year	73,994	77,042
Balance, end of year to Statement 1	$ 74,612	$ 73,994
MEDIATION OF DEBT ARRANGEMENT		
Receipts from clients	$ 440,022	$ 293,670
Payments to creditors	401,001	298,218
Increase (decrease) in Trust Account	39,021	(4,548)
Balance, beginning of year	46,806	51,354
Balance, end of year to Statement 1	$ 85,827	$ 46,806
LAND CONTRACTS		
Receipts from mortgagors	$ 8,975	$ 1,300
Payments to mortgagees	8,975	1,300
Increase (decrease) in Trust Account	---	---
Balance, beginning of year	---	---
Balance, end of year to Statement 1	$ ---	$ ---
TAX ENFORCEMENT PROCEEDINGS		
Receipts from property owners	$ 43,980	$ 60,040
Payments to municipalities	42,130	61,890
Increase (decrease) in Trust Account	1,850	(1,850)
Balance, beginning of year	150	2,000
Balance, end of year to Statement 1	$ 2,000	$ 150
THE RESIDENTIAL TENANCIES ACT - SECURITY DEPOSITS		
Receipts from landlords	$ 327,681	$ 352,168
Payments to landlord and/or tenants	411,670	326,773
(Decrease) increase in Trust Account	(83,989)	25,395
Balance, beginning of year	151,246	125,851
Balance, end of year to Statement 1	$ 67,257	$ 151,246

(See accompanying notes)

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Legislative Authority

The Trust Account was established for the purpose of receiving and disbursing monies for persons who have entered into negotiations for the settlement of debts, either through The Provincial Mediation Board Act or through the Orderly Payments of Debts Provisions. The security deposits received by the Board pursuant to the provision of The Residential Tenancies Act are also administered through this Trust Account. Monies received under Section 47 of The Residential Tenancies Act are also administered through the Provincial Mediation Board Trust Account but are reported upon separately.

2. Accounting Policies

These financial statements are prepared on a cash basis.

Interest earned on trust funds is paid to the Consolidated Fund by the bank directly on a monthly basis. Accordingly, the receipts and payments of interest are not shown in the statement of changes in trust account.

In accordance with established government practice, the Trust Account has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice from monies appropriated by the Legislature for such purposes.

Under Orderly Payment of Debts Regulation, issued pursuant to Section 240 of the Bankruptcy Act (Statute of Canada), Orderly Payments of Debt Consolidation Orders are subject to an application fee and an administration fee which are recorded as revenue for the Department of Justice. These fees are included in the receipts and payments under the Orderly Payment of Debt Program.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Public Trustee for Saskatchewan as at March 31, 1991 and the statements of common trust revenue, distributed and undistributed earnings and changes in trust funds for the year then ended. These financial statements are the responsibility of the Public Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Public Trustee as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 18, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC TRUSTEE FOR SASKATCHEWAN

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Cash	$ 1,496,989	$ 423,230
Accrued interest receivable	1,850,167	1,527,908
Securities and other assets (Notes 1 & 2)	80,596,535	75,435,858
	$83,943,691	$77,386,996
LIABILITIES		
Accounts payable - estates (Note 1(d))	$ 202,461	$ 208,389
- administration fees (Note 3)	1,523,431	1,425,547
Total accounts payable	1,725,892	1,633,936
Funds held in trust for estates		
Distributed funds	80,424,907	74,266,776
Undistributed earnings (Statement 2)	1,792,892	1,486,284
Total funds held in trust for estates (Statement 3)	82,217,799	75,753,060
	$83,943,691	$77,386,996

(See accompanying notes to the financial statements)

Statement 2

PUBLIC TRUSTEE FOR SASKATCHEWAN

STATEMENT OF COMMON TRUST REVENUE, DISTRIBUTED AND UNDISTRIBUTED EARNINGS

For the Year Ended March 31

	1991	1990
Common Trust Revenue:		
Income from investments	$ 7,583,259	$ 6,854,572
Less: Management fees	(73,339)	(71,825)
Bank interest	77,469	59,752
Amortization of discounts net of premiums	522,781	246,025
(Loss) gain on sale of investments	(221,735)	67,039
Total available for distribution (Statement 3)	7,888,435	7,155,563
Undistributed earnings - beginning of year	1,486,284	1,630,030
Earnings distributed during year	(7,581,827)	(7,299,309)
Undistributed earnings - end of year (Statement 1)	$ 1,792,892	$ 1,486,284

(See accompanying notes to the financial statements)

Statement 3

PUBLIC TRUSTEE FOR SASKATCHEWAN

STATEMENT OF CHANGES IN TRUST FUNDS

For the Year Ended March 31

	1991	1990
Trust funds acquired:		
Estate capital - cash	$ 7,725,790	$ 4,918,267
- non cash assets	1,707,475	490,128
Revenue earned on behalf of trusts		
- common (Statement 2)	7,888,435	7,155,563
- individual	93,556	129,207
Wages and pension benefits	10,409,862	10,096,323
Property rentals	367,407	373,171
Miscellaneous	1,596,741	1,405,883
Total trust funds acquired	29,789,266	24,568,542
Trust funds expended:		
Released estates - cash	9,616,817	7,102,862
- non cash assets	9,965	1,296,127
Maintenance and other payments on behalf of estates	12,032,312	11,307,161
Administration fees (Note 3)	1,665,433	1,568,577
Total trust funds expended	23,324,527	21,274,727
Increase in trust funds	6,464,739	3,293,815
Balance, beginning of year	75,753,060	72,459,245
Balance, end of year (Statement 1)	$82,217,799	$75,753,060

(See accompanying notes to the financial statements)

PUBLIC TRUSTEE FOR SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with the following accounting policies:

a) Common Trust Securities

i) Common trust securities are purchased by the Public Trustee with the cash assets of the estates and are recorded at amortized cost except for short term investments which are recorded at cost. Unamortized discounts and premiums are amortized over the life of the investments. Gains or losses on the sale of investments are recognized in the year of the sale.

ii) Income earned on common trust securities is recorded on the accrual basis of accounting.

iii) Income received is distributed semi-annually to the individual trust accounts on September 30 and March 31.

b) Individual Trust Securities

Individual trust securities consist of investments held by individuals at the date their estates came under control of the Public Trustee and investments subsequently made in the name of individuals by the Public Trustee. These investments are valued as follows:

i) Term deposits, bonds and RRSP's are recorded at par value at the date the Public Trustee assumes control of the securities. Reinvestment of individual securities are recorded at cost.

ii) If it is in the best interest of an estate the Public Trustee makes contributions on behalf of the individual to the Saskatchewan Pension Plan. The individual investment together with the Government of Saskatchewan's matching contribution and the interest earned on the pension plan are recorded on the accrual basis of accounting.

iii) Shares are recorded at the market value at the date the Public Trustee assumes control. Shares are valued at lower of assumed control price or market. If a market value cannot be determined the shares are recorded at a nominal value of $1.

iv) Income from investments, except from Saskatchewan Pension Plan, on individual trust securities and other assets is recorded on the cash basis of accounting and is distributed to the individual trust accounts when received.

c) Other Assets

i) Real estate holdings of infants are recorded at a nominal value of $1.

ii) Real estate holdings of other individuals are recorded at appraised values at the date the Public Trustee assumes control or at cost if real estate is purchased by the Public Trustee on behalf of an individual. The recorded values are subject to periodic revaluation.

iii) Miscellaneous assets are recorded at amounts determined from information available to the Public Trustee at the date the Public Trustee assumes control of the assets. Subsequent adjustments are made if additional valuation information is received. If no valuation information is available, these assets are recorded at a nominal value of $1.

d) Accounts Payable - Estates

Accounts payable - estates are settled at such time as the assets of the estates are liquidated.

e) Other Transactions

All other transactions are recorded in the accounts as funds are received or disbursed.

2. Securities and Other Assets Held in Trust as at March 31

	1991	1990
Common Trust Securities:		
Bonds & debentures at par value (market value 1991 - $43,127,249; 1990 - $50,711,679)	$43,081,226	$54,893,454
Equities at cost (market value 1991 - $16,620,403; 1990 - $19,106)	15,824,913	19,106
Less unamortized premiums and discounts	554,004	959,931
Amortized cost	58,352,135	53,952,629
Short term investments at cost	13,640,138	14,067,052
	71,992,273	68,019,681
Individual Trust Securities:		
Term deposits, bonds & RRSP's (cost)	1,744,912	1,282,377
Saskatchewan Pension Plan Investment	356,171	215,128
Shares (Note 1(b)(iii))	524,906	476,491
	2,625,989	1,973,996
Total securities (Schedule 1)	74,618,262	69,993,677
Individual Trusts - Other Assets:		
Real estate	5,613,807	5,067,751
Miscellaneous	364,466	374,430
Total Securities and Other Assets	$80,596,535	$75,435,858

3. Administration Fees

In accordance with The Public Trustee Regulations, administration fees are assessed and subsequently paid to the Consolidated Fund when collected from the estates.

4. Related Party Transactions

In accordance with section 53 of The Public Trustee Act, all general administrative and employee costs required for the administration of the Office of the Public Trustee are paid out of the Consolidated Fund of the Province of Saskatchewan (1990/91 - $819,874; 1989/90 - $800,413). Accordingly, no provision for these costs is included in these financial statements.

5. Authority

The Public Trustee for Saskatchewan was established under The Public Trustee Act. Effective April 1, 1984 the Public Trustee succeeded the Official Guardian appointed pursuant to The Infants Act and the Administrator of Estates appointed pursuant to The Administration of Estates of Mentally Disordered Persons Act.

6. Comparative Figures

Certain 1990 balances have been reclassified to conform with the current year's presentation.

Schedule 1

PUBLIC TRUSTEE FOR SASKATCHEWAN

SCHEDULE OF SECURITIES HELD

As at March 31

	Common Trust	Individual Trust	1991 Total	1990 Total
Government of Canada	$ 8,850,000	$ 459,000	$ 9,309,000	$ 9,443,828
Provincial:				
Alberta	---	---	---	500,000
British Columbia	650,000	---	650,000	650,000
New Brunswick	---	---	---	675,000
Newfoundland	---	---	---	875,000
Nova Scotia	700,000	---	700,000	900,000
Ontario	3,605,000	---	3,605,000	3,595,000
Prince Edward Island	390,000	---	390,000	390,000
Saskatchewan	5,994,000	---	5,994,000	6,550,000
Municipalities:				
Alberta	---	---	---	1,225,000
British Columbia	---	---	---	200,000
Saskatchewan	124,000	---	124,000	187,000
Corporate Bonds	22,768,226	---	22,768,226	30,296,454
Sundry Assets	---	1,642,083	1,642,083	903,677
Share Certificates	15,824,913	524,906	16,349,819	495,597
	58,906,139	2,625,989	61,532,128	56,886,556
Less unamortized premiums and discounts	554,004	---	554,004	959,931
	58,352,135	2,625,989	60,978,124	55,926,625
Short term investments	13,640,138	---	13,640,138	14,067,052
	$71,992,273	$2,625,989	$74,618,262	$69,993,677

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Social Services Central Trust Account as at March 31, 1991 and the statements of revenue, expenditure and trust balance and changes in financial position for the year then ended. These financial statements are the responsibility of the trust account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF FINANCIAL POSITION

At March 31

	1991	1990
ASSETS		
Cash	$ 36,836	$ 34,061
Accrued interest	2,237	340
	$ 39,073	$ 34,401
LIABILITIES		
Trust Accounts (Statement 2):		
Armour Estate - Note 3	$ 11,207	$ 9,685
Family and youth allowance account	25,856	22,932
Unmarried parents' account	667	592
Ward trust account	1,343	1,192
	$ 39,073	$ 34,401

(See accompanying notes to the financial statements)

Statement 2

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF REVENUE, EXPENDITURE AND TRUST BALANCE

Year Ended March 31

	1991	1990
ARMOUR ESTATE		
Revenue - Interest distribution (Note 1(b))	$ 1,272	$ 1,062
- Trust revenue	250	250
Expenditure - To or on behalf of children's Institutions	---	750
Increase in trust account	1,522	562
Balance, beginning of year	9,685	9,123
Balance, end of year to Statement 1	$ 11,207	$ 9,685
FAMILY AND YOUTH ALLOWANCE ACCOUNT		
Revenue - Interest distribution (Note 1(b))	$ 2,924	$ 2,401
Balance, beginning of year	22,932	20,531
Balance, end of year to Statement 1	$ 25,856	$ 22,932
UNMARRIED PARENTS' ACCOUNT		
Revenue - Interest distribution (Note 1(b))	$ 75	$ 63
Balance, beginning of year	592	529
Balance, end of year to Statement 1	$ 667	$ 592
WARD TRUST ACCOUNT		
Revenue - Interest distribution (Note 1(b))	$ 151	$ 125
Balance, beginning of year	1,192	1,067
Balance, end of year to Statement 1	$ 1,343	$ 1,192
CANADA PENSION PLAN-ORPHAN'S BENEFITS		
Revenue - Interest distribution (Note 1(b))	$ 4,749	---
- Trust revenue	52,344	---
Expenditure - Transfer to Public Trustee	57,093	---
Balance, end of year to Statement 1	$ ---	$ ---

(See accompanying notes to the financial statements)

Statement 3

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Excess of Revenue over Expenditure		
- Armour Estate	$ 1,522	$ 562
- Family and Youth Allowance Account	2,924	2,401
- Unmarried Parents' Account	75	63
- Ward Trust Account	151	125
Total excess of Revenue over Expenditure	4,672	3,151
Changes in non-cash working capital:		
(Increase) in Accrued Interest	(1,897)	(61)
Cash provided by operating activities	2,775	3,090
Cash position at beginning of year	34,061	30,971
Cash position at end of year	$ 36,836	$ 34,061

(See accompanying notes to the financial statements)

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

(a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

(b) Interest Distribution

Interest received is credited on June 30 and December 31 to each beneficial interest in the trust account in proportion to its balance in the trust account at those dates.

(c) Dormant Accounts

The department has followed the practice whereby upon discharge, if the whereabouts of the children are unknown, the balances in their trust accounts may, after one year, be divided among the other members of the family, if they are in the care of the department. If there are no other children of the same family in the care of the department, the balances of the trust monies are divided among the other children in care.

All monies belonging to Government wards, except family allowance payments, which have been lying dormant for six years are paid over to the Minister of Finance for deposit to the Consolidated Fund as budgetary revenue.

2. Related Party Transactions

In accordance with established government practice, the Trust Account has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs, together with certain general administrative and employee benefit costs, are absorbed by the Department of Social Services appropriation.

3. Armour Estate

Under Section 15 of The Department of Social Services Act, R.S.S. 1978 "the minister may accept grants...bequests for the purposes of the department and shall administer the same, subject to the terms of any trust imposed by the donor or testator thereof, for the purposes of the department." In accordance with the foregoing, the department has assumed administration of the Armour Estate from the Department of Finance. This estate was bequeathed to the Regina Children Home in 1929.

4. Statutory Authority

Pursuant to Section 13 of The Department of Social Services Act, Chapter D-23, R.S.S. 1978, the Social Services Central Trust Account was established for the purpose of receiving and disbursing monies for the benefit of individuals established as wards of the Government.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Commercial Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 30, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES
COMMERCIAL REVOLVING FUND

BALANCE SHEET
AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Accounts receivable (Note 6)	$ 397,554	$ 486,243
Inventories	186,108	199,584
Total current assets	583,662	685,827
Fixed assets (Note 2)	1,732,059	1,702,796
Total assets	$2,315,721	$2,388,623
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Accounts payable	$ 206,930	$ 288,570
Fund equity:		
Accumulated net expenditure (Statement 3)	6,608,132	6,576,019
Accumulated operating deficit (Statement 2)	(4,499,341)	(4,475,966)
Total fund equity	2,108,791	2,100,053
Total liabilities and fund equity	$2,315,721	$2,388,623

(See accompanying notes to the financial statements)

Statement 2

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES
COMMERCIAL REVOLVING FUND
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING DEFICIT
YEAR ENDED MARCH 31

	1991	1990
Sales: Dining/Restaurant/Store	$ 356,051	$ 580,080
Cost of goods sold	134,420	221,551
Gross Profit	221,631	358,529
Other Revenue:		
Campground	1,968,377	1,865,541
Park entry	941,552	974,861
Accommodation	480,920	593,445
Revenue from other agencies (Note 3)	1,175,400	1,250,000
Cottage lots/permits	806,561	805,437
Golf fees	25,118	198,851
Commercial leases	515,738	362,680
Hall rental	62,941	104,525
Surface leases	64,728	124,590
Swim (lessons & pool fee)	160,292	157,710
Hay and grazing fees	102,795	104,875
Miscellaneous revenue	112,441	144,789
Gain on disposal of fixed assets	54,696	23,754
TOTAL REVENUE	6,693,190	7,069,587
Expenses:		
Wages	7,370,792	7,827,185
Material, supplies and freight	782,586	662,921
Travel and sustenance	109,426	111,721
Vehicle rental (CVA)	650,014	679,665
Utilities	588,834	615,585
Repairs and maintenance	537,399	562,705
Equipment rental	338,165	312,631
Depreciation	409,512	395,428
Publicity and advertising	310,028	415,710
Postage and communications	199,965	166,469
Miscellaneous (Note 7)	2,183,544	203,571
TOTAL EXPENSES	13,480,265	11,953,591
Net income (loss) from operations	$(6,787,075)	$(4,884,004)
Subsidy from Consolidated Fund	6,763,700	4,415,700
Net income (loss)	(23,375)	(468,304)
Accumulated operating surplus (deficit), beginning of year	(4,475,966)	(4,007,662)
Accumulated operating surplus (deficit), end of year (Statement 1)	$(4,499,341)	$(4,475,966)

(See accompanying notes to the financial statements)

Statement 3

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES
COMMERCIAL REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
YEAR ENDED MARCH 31

	1991	1990
Financing requirements of the Revolving Fund:		
Operations:		
Net loss from operations	6,787,075	4,884,004
Items not affecting working capital		
- depreciation	(409,512)	(395,428)
- gain on disposal of fixed assets	54,696	23,754
	6,432,259	4,512,330
Working capital changes:		
Increase (decrease) in accounts receivable	(88,689)	197,688
Increase (decrease) in inventories	(13,476)	6,768
(Increase) decrease in accounts payable	81,640	(93,834)
	(20,525)	110,622
Net capital acquisitions:		
Purchase of fixed assets	$ 462,844	$ 505,898
Proceeds from sale of fixed assets	(78,765)	(43,986)
	384,079	461,912
Total financing requirements	6,795,813	5,084,864
Financing provided by:		
Subsidy from Consolidated Fund	(6,763,700)	(4,415,700)
Net cash expenditure	32,113	669,164
Accumulated net expenditure, beginning of year	6,576,019	5,906,855
Accumulated net expenditure, end of year - to Statement 1	$ 6,608,132	$ 6,576,019

(See accompanying notes to the financial statements)

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES
COMMERCIAL REVOLVING FUND

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1991

1. Accounting Policies

a) Authority and Definition of Reporting Entity

The authority for this revolving fund is Section 14 of The Renewable Resources, Recreation and Culture Act. The purpose of the revolving fund is to finance and provide a system of accounting for the commercial operation of government owned and operated facilities required to promote and develop the use and enjoyment of parks and renewable resources in the province.

b) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to year-end are recorded as paid in tha previous year.

c) Net Cash Expenditure

The net cash expenditure for a fiscal year is the total cash outflow from the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of operating deficits of the revolving fund.

d) Accumulated Net Expenditure

The accumulated net expenditure of the fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982, and assumed by the revolving fund in respect of working capital advances.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

iii) The transfer amount of assets acquired at no extra charge.

e) Authorized Financing

Section 14(10) of The Renewable Resources, Recreation and Culture Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $8,000,000 was established by Order-in-Council 376/89.

f) Disposition of Accumulated Operating Surplus or Deficit

In accordance with Section 14(4) of The Renewable Resources, Recreation and Culture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Commercial Revolving Fund shall be $4,500,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

g) Inventories

Inventories consist primarily of maps, books, and photographs held for resale at the regional, district and park offices. Inventories are valued at the lower of cost or net realizable value. Items such as gas, oil and grease, repair and maintenance supplies and firewood are not included in inventories in the financial statements but are expensed when purchased.

h) Fixed Assets and Depreciation

Fixed assets are recorded at cost. The cost and related accumulated depreciation of items retired or disposed of are removed from the records and any gains or losses are included in the income statement.

Depreciation is calculated on the straight line basis. Annual rates are 15% for equipment and 10% for furnishings.

2. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment	$4,608,884	$3,016,743	$1,592,141	$1,534,307
Furniture and fixtures	317,132	177,214	139,918	168,489
	$4,926,016	$3,193,957	$1,732,059	$1,702,796

3. Revenue from Other Agencies

The Fund received $675,400 (1990 - $1,250,000) from the Public Service Commission and $500,000 from the Environmental Protection Fund for the operation of the Summer Student Work Program.

4. Costs Borne By Other Agencies

In accordance with established government policy, the revolving fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

5. Related Party Transactions

Related parties to the Fund are Saskatchewan Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

6. Accounts Receivable

Accounts receivable includes $207,417 (1990 - $276,556) due from The Saskatchewan Arts Board, a related party. An arrangement has been made to receive payment of this amount over a two year period ending March 31, 1993.

7. Miscellaneous Expense

Miscellaneous expense includes a payment of $1,916,992 regarding a law suit against the Department of Parks and Renewable Resources.

8. Comparative Figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Conservation and Development Revolving Fund as at March 31, 1991 and the statements of revenues and expenses and accumulated surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 1, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CONSERVATION AND DEVELOPMENT REVOLVING FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Accounts receivable	$ ---	$ 1,113
Investments - cost	---	5,000
Fixed assets held for sale (Note 3)	---	206,000
	$ ---	$ 212,113
LIABILITIES AND FUND EQUITY		
Current:		
Accounts payable	$ ---	$ 639
Fund Equity:		
Accumulated net expenditure (Statement 3)	---	(720,853)
Accumulated surplus (Statement 2)	---	932,327
	---	211,474
	$ ---	$ 212,113

(See accompanying notes to the financial statements)

Statement 2

CONSERVATION AND DEVELOPMENT REVOLVING FUND

STATEMENT OF REVENUES AND EXPENSES AND ACCUMULATED SURPLUS

Year Ended March 31

	1991 (Note 5)
Revenues:	
Gain on sale of fixed assets	$ 3,521
Miscellaneous revenue	42,119
	45,640
Expenses:	
Operations and administration (Schedule 1)	140,047
Net loss	(94,407)
Surplus beginning of year	932,327
Accumulated surplus paid to Consolidated Fund upon termination	(837,920)
Accumulated surplus end of year (Statement 1)	$ ---

(See accompanying notes to the financial statements)

Statement 3

CONSERVATION AND DEVELOPMENT REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

Year Ended March 31

	1991 (Note 5)
Financing requirements of the Revolving Fund:	
Capital disposals:	
Proceeds from sale of fixed assets	$ (209,521)
Transfer of investments at book value to the Consolidated Fund	(5,000)
	$ (214,521)
Amounts required to finance the operation of the Revolving Fund:	
Net loss (Statement 2)	$ 94,407
Items not affecting working capital	
- Gain on disposal of fixed assets	3,521
	$ 97,928
Working capital changes:	
Decrease in accounts receivable	$ (1,113)
Decrease in accounts payable	639
	$ 97,454
Accumulated operating surplus paid to Consolidated Fund	$ 837,920
Net cash expenditure	720,853
Accumulated net expenditure, beginning of year	(720,853)
Accumulated net expenditure, end of year (Statement 1)	$ ---

(See accompanying notes to the financial statements)

CONSERVATION AND DEVELOPMENT REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Authority of Reporting Entity

The authority for this Revolving Fund is contained in section 16(2) of The Department of Agriculture Act. The Revolving Fund manages certain northern farms.

b) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which pertain to the previous year are recorded as paid in the previous year.

c) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash (outflow) inflow from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

d) Accumulated Net Expenditure

The accumulated net expenditure of the fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

ii) net cash expenditure (recovery) for each fiscal year thereafter.

e) Authorized Financing

Section 16(11) of The Department of Agriculture Act, provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. A maximum amount of $10,000,000 was established by Order-in-Council 1859/83.

f) Disposition of Accumulated Surplus or Deficit

In accordance with Section 16(5) of The Department of Agriculture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that any deficit which is in fact a subsidy and not a deficit due to business fluctuations must be recovered from the Department's appropriation in the same year. The department budgets for a subsidy to the Revolving Fund in the same year that the deficit occurs.

2. Discontinuation of Operations

The farming operations of the Revolving Fund were discontinued during the fiscal year ending March 31, 1990. All revenues and expenses in the 1990/91 year are due to the winding down of the Fund.

3. Fixed Assets Held for Sale

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings, machinery and equipment	$ ---	$ ---	$ ---	$206,000

4. Related Party Transactions

In accordance with established government practice, the Revolving Fund has not been charged with certain costs including occupancy, financing, general administrative and printing service costs. These costs have been absorbed by the Department of Agriculture and Food; therefore, no provision for such costs is reflected in these financial statements.

5. Comparative Figures

Due to the discontinuation of operations, the statements of revenues and expenses and accumulated surplus and financing activities and accumulated net expenditures and the schedule of operating and administration expenses for the year ended March 31, 1991 are not comparable with the statements for the year ended March 31, 1990. Therefore, comparative figures for the year ended March 31, 1990 are provided in the balance sheet only.

Schedule 1

CONSERVATION AND DEVELOPMENT REVOLVING FUND

SCHEDULE OF OPERATING AND ADMINISTRATION EXPENSES

MARCH 31

	1991 (Note 5)
Wages and salaries	$ 81,494
Office salaries and administration	51,301
Other	5,572
Fuel, oil, and maintenance	1,680
	$ 140,047

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Correctional Facilities Industries Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus (deficit) and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 6, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

BALANCE SHEET

AS AT MARCH 31

ASSETS

	1991	1990
Current:		
Accounts receivable	$144,469	$177,227
Inventory	269,537	78,332
	414,006	255,559
Fixed assets (Note 5)	148,210	126,990
Total assets	$562,216	$382,549

LIABILITIES AND FUND EQUITY

	1991	1990
Current liabilities:		
Accounts payable	$ 36,669	$ 60,958
Fund Equity:		
Accumulated net expenditure (Statement 3)	648,580	314,712
Accumulated operating surplus (deficit) (Statement 2)	(123,033)	6,879
Total fund equity	525,547	321,591
Total liabilities and fund equity	$562,216	$382,549

(See accompanying notes to the financial statements)

Statement 2

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS (DEFICIT)

FOR THE YEAR ENDED MARCH 31

	1991	1990
Sales	$795,897	$407,276
Cost of goods sold (Note 7)	718,426	337,175
Gross profit	77,471	70,101
Operating expenses:		
Salaries	164,308	51,596
Office supplies	4,145	2,485
Repairs and maintenance	18,187	1,697
Supplies	---	1,566
Sundry	5,507	2,026
Travel	7,038	2,791
Warranty	447	34
Depreciation	3,295	1,027
Bad debts	1,742	---
Miscellaneous	2,714	---
	207,383	63,222
Net income (loss) - to Statement 3	(129,912)	6,879
Accumulated operating surplus, beginning of year	6,879	---
Accumulated operating surplus (deficit), end of year - to Statement 1	$(123,033)	$ 6,879

(See accompanying notes to the financial statements)

Statement 3

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

FOR THE YEAR ENDED MARCH 31

	1991	1990
Financing requirements of the Revolving Fund:		
Net capital acquisitions:		
Purchase of fixed assets	$ 28,261	$ 40,482
Working capital changes:		
Increase (decrease) in accounts receivable	(32,758)	177,227
Increase in inventories	191,205	78,332
(Increase) decrease in accounts payable	24,288	(60,958)
	182,735	194,601
	210,996	235,083
Less amount provided (financed) by operations:		
Net income (loss)	(129,912)	6,879
Items not requiring an outlay of funds:		
Depreciation	22,640	5,758
Small tools written off	---	11,143
	(107,272)	23,780
Net cash expenditure	318,268	211,303
Assets transferred to the Revolving Fund at no cost (Note 5)	15,600	103,409
Accumulated net expenditure, beginning of year	314,712	---
Accumulated net expenditure, end of year - to Statement 1	$648,580	$314,712

(See accompanying notes to the financial statements)

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on the accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the fiscal year are recorded as received in the year.

ii) Disbursements made within 30 days after the fiscal year-end which pertain to the fiscal year are recorded as paid in the year.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Revolving Fund includes the following:

i) Net cash expenditure (recovery) for the fiscal period, and

ii) The lower of net book value or fair market value of assets acquired at no charge from another government agency.

d) Inventories

Inventories are valued at the lower at cost and net realizable value.

e) Fixed Assets and Depreciation

Fixed assets are recorded at cost. The cost and related accumulated depreciation of items retired or disposed of are removed from the records and any gains or losses are included in the income statement.

Depreciation is provided on a straight line basis at an annual rate of 10% for equipment and leasehold improvements and on a diminishing balance basis at an annual rate of 30% for tools.

2. Authority and Definition of Entity

The Authority for this Revolving Fund is contained in section 14.1 of The Department of Justice Act. The purpose of the Revolving Fund is to operate work programs intended to reduce the costs of operating, maintaining and repairing correctional facilities as well as improving inmate work productivity.

The Revolving Fund was established April 1, 1989 and commenced active operations in October, 1989.

3. Authorized Financing

Subsection 14.1 (11) of The Department of Justice Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $900,000 by Order in Council 816/89.

4. Disposition of Accumulated Operating Surplus (Deficit)

In accordance with subsection 14.1 (5) of The Department of Justice Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus (deficit) for the Revolving Fund shall be $100,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall be paid into (from) the Consolidated Fund.

5. Fixed Assets

	1991			1990
	Acquisition Value	Accum. Deprec.	Net Book Value	Net Book Value
Equipment	$120,141	$ 14,184	$105,957	$ 83,978
Tools	27,169	9,821	17,348	19,679
Leaseholds	27,461	3,839	23,622	23,333
Office equipment	1,838	555	1,283	---
	$176,609	$ 28,399	$148,210	$126,990

Equipment valued at $15,600 (1990 - $103,409) was transferred from the Department of Justice to the Revolving Fund at no cost during the year.

6. Costs Borne by Other Agencies

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Cost of Goods Sold

Cost of goods sold consists of the following:

	1991	1990
Materials and supplies	$449,899	$250,928
Supplies	43,418	---
Small tools	26,641	16,689
Labour	104,102	64,827
Inmate incentive	75,022	---
Depreciation	19,344	4,731
	$718,426	$337,175

8. Related Parties

Related parties to the Revolving Fund are Saskatchewan Crown-controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Correspondence School Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditures for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 5, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CORRESPONDENCE SCHOOL REVOLVING FUND

BALANCE SHEET

As at March 31, 1991

ASSETS

Current:	
Accounts receivable	$ 11,541
Inventories	91,052
Total Current Assets	102,593
Fixed assets (Note 5)	15,268
	$ 117,861

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts payable	$ 394
Total Current Liabilities	394
Fund Equity:	
Accumulated net expenditure (Statement 3)	399,116
Accumulated operating (deficit) (Statement 2)	(281,649)
	117,467
	$ 117,861

(See accompanying notes)

Statement 2

CORRESPONDENCE SCHOOL REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31, 1991

Revenue:	
Sales	$ 155,539
Cost of goods sold	108,056
Gross profit	47,483
Tuition	1,127,897
Other revenue	69,015
	1,244,395
Operating expenses:	
Salaries	1,406,986
Marking fees	89,047
Telephone	59,018
Rent and maintenance of computer & office equipment	57,162
Contractual services	36,280
Advertising and printing	34,862
Supplies	27,475
Travel and sustenance	7,554
Furnishing and equipment	4,684
Depreciation	2,747
Bad debts	229
	1,726,044
Net loss from operations	481,649
Subsidy from Consolidated Fund	(200,000)
Accumulated operating deficit, end of year (Statement 1)	$ 281,649

(See accompanying notes)

Statement 3

CORRESPONDENCE SCHOOL REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURES

For the Year Ended March 31, 1991

Financing requirements of the Revolving Fund:	
Net capital acquisitions:	
Purchase of fixed assets	$ 9,560
	9,560
Working capital changes:	
Increase in accounts receivable	4,929
Increase in inventories	2,708
(Increase) in accounts payable	(394)
	7,243
	16,803
Less amount financed by operations:	
Net loss	281,649
Items not requiring an outlay (inflow) of funds:	
- depreciation	2,747
	278,902
Net cash expenditure	295,705
Assets transferred to the Revolving Fund at no cost during year (Note 8)	103,411
Accumulated net expenditure (Statement 1)	$ 399,116

(See accompanying notes)

CORRESPONDENCE SCHOOL REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority and Definition of Entity

The Revolving Fund was established April 1, 1990, pursuant to Section 10.5 of The Education Act. The purpose of the Saskatchewan Correspondence School Revolving Fund is to provide educational services at the high school level, Grades 9-12, to Saskatchewan residents through distance education.

2. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year end relating to prior year are recorded as paid in the previous year.

b) Net Cash Expenditure

The net cash expenditure for a fiscal year is the total cash outflow from the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of operating deficits of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) Net cash expenditure (recovery) for each fiscal year.

ii) The lower of net book value or fair market value of assets acquired at no cost from another government agency.

d) Depreciation

Depreciation is provided on office and audio/visual equipment on a straight line basis at an annual rate of 20% from the date of acquisition. Computer software and hardware costs are amortized at an annual rate of 25% from date of acquisition.

e) Inventory Valuation

Inventory is valued at the lower of average cost and net realizable value.

3. Authorized Financing

Subsection 10.5(10) of The Education Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. By Order-in-Council 776/90 the maximum amount has been set at $1,200,000.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with subsection 10.5(4) of The Education Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Correspondence School Revolving Fund shall be $100,000. Treasury Board has also specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

5. Fixed Assets

	1990-91		
	Cost	Accumulated Depreciation	Net Book Value
Office & audio/ visual equipment	$ 14,659	$ 1,963	$ 12,696
Computer hardware/ software	3,357	785	2,572
	$ 18,016	$ 2,748	$ 15,268

6. Costs Borne By Other Agencies

In accordance with established government policy the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled departments, agencies and corporations with which the fund is related. Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

8. Transfer of Assets

On April 1, 1990, the following assets were transferred to the Revolving Fund at no cost:

a) The Book Bureau Revolving Fund transferred $88,344 of inventory and $4,521 in accounts receivable.

b) The Department of Education transferred $11,386 of equipment, and $2,090 in accounts receivable, of which $2,930 of equipment was not capitalized by the Revolving Fund as it did not meet its capitalization policy.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Highways Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 23, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HIGHWAYS REVOLVING FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Accounts receivable (Note 4)	$ 1,447,463	$ 1,803,150
Custom work in progress	242,153	1,298,453
Inventories	4,680,148	3,153,431
	6,369,764	6,255,034
Fixed:		
Construction, maintenance and other equipment (Note 5)	37,857,144	36,524,100
	$44,226,908	$42,779,134
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	$ 241,367	$ 410,456
Unearned revenue	84,774	346,826
	326,141	757,282
Fund Equity:		
Accumulated net expenditure (Statement 3)	43,805,384	42,010,766
Accumulated operating surplus (Statement 2)	95,383	11,086
	43,900,767	42,021,852
	$44,226,908	$42,779,134

(See accompanying notes)

Statement 2

HIGHWAYS REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31

	1991	1990
Revenue:		
Sales or gross revenue	$31,238,485	$28,783,724
Other revenue	42,104	57,232
Gain on sale of fixed assets	65,034	116,578
Total revenue	31,345,623	28,957,534
Expenses:		
Cost of sales	18,099,585	16,643,270
Other expenses	11,728,420	11,265,396
Total expenses	29,828,005	27,908,666
Segment margin (Note 7)	1,517,618	1,048,868
General expenses	1,433,321	1,383,381
Net income (loss) from operations	84,297	(334,513)
Subsidy from Consolidated Fund	---	600,000
Net income for the year	84,297	265,487
Accumulated operating surplus (deficit), beginning of year	11,086	(254,401)
Accumulated operating surplus, end of year - to statement 1	$ 95,383	$ 11,086

(See accompanying notes)

Statement 3

HIGHWAYS REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

For the Year Ended March 31

	1991	1990
Financing requirements of the Revolving Fund		
Net capital acquisitions:		
Purchase of fixed assets	$ 5,150,877	$ 4,690,729
Proceeds received from sale of fixed assets	(421,263)	(803,319)
	4,729,614	3,887,410
Working capital changes:		
(Decrease) increase in accounts receivable	(355,687)	282,893
(Decrease) increase in custom work in progress	(1,056,300)	1,132,731
Increase (decrease) in inventories	1,526,717	(48,525)
Decrease (increase) in accounts payable	169,089	(219,223)
Decrease (increase) in unearned revenue	262,052	(186,110)
	545,871	961,766
Total financing requirements	5,275,485	4,849,176
Less:		
Amounts financed by operations:		
Net income (loss) from operations	84,297	(334,513)
Items not affecting working capital		
- depreciation	3,461,604	3,543,877
- gain on disposal of fixed assets	(65,034)	(116,578)
	3,480,867	3,092,786
Subsidy from Consolidated Fund	---	600,000
	3,480,867	3,692,786
Net expenditure	1,794,618	1,156,390
Accumulated net expenditure, beginning of year	42,010,766	40,854,376
Accumulated net expenditure, end of year - to Statement 1	$43,805,384	$42,010,766

(See accompanying notes)

HIGHWAYS REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting with the following modifications:

i) Payments received in the month of April pertaining to sales of the preceding fiscal year are recorded as received in the preceding fiscal year.

ii) Disbursements made in the month of April pertaining to goods and services received in the preceding fiscal year are recorded as paid in the preceding fiscal year.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) is the cash flow from (to) the Consolidated Fund. It represents the total annual financing requirements (surpluses) resulting from net capital acquisitions, working capital changes and net cash flows from operations.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) working capital advanced by the Minister of Finance as at March 31, 1982 to the Revolving Fund;

ii) the net cash expenditure (recovery) for each fiscal year thereafter; and

iii) the lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency.

d) Disposition of Accumulated Operating Surplus or Deficit

In accordance with Subsection 14(4) of The Department of Highways and Transportation Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Highways Revolving Fund shall be $1,000,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid to (from) the Consolidated Fund.

However, if any deficit is in fact a subsidy and not a deficit due to business fluctuations, it must be recovered from the Department's appropriation in the same year. The Department budgets for a subsidy to the Revolving Fund in the same year that the deficit is expected to occur.

e) Inventories

Inventories are valued at the lower of original cost, as determined on a global moving average basis, and net realizable value.

f) Construction and Maintenance Equipment

Construction and maintenance equipment, including expenditures which renovate or modify the equipment and result in a corresponding increase in the useful life of the equipment, are capitalized and recorded at cost or as determined in Note 1(c)(iii).

g) Computer Equipment Under Capital Lease

Computer equipment under capital lease from Saskatchewan Property Management Corporation has a capital cost paid in full by the Revolving Fund at the inception of the lease. This capital cost is amortized on a straight line basis at a rate of 25% per year. Future obligations under the lease are limited to annual maintenance and lease administration fees. These fees are accounted for as expenses in the year they are paid.

h) Depreciation

i) Construction and Maintenance Equipment

Construction and maintenance equipment is depreciated on a unit of use basis (hours or kms.). The depreciation rate per unit of use for each item is calculated to allocate the capital cost of that item, less residual value, over the life expectancy of the equipment.

ii) Other Equipment

Salt storage bins are depreciated on a straight-line basis at a rate of 5% per year.

For all other equipment, depreciation is calculated as follows:

- Items costing $1,000 or more are depreciated on the straight-line basis at a rate of 10% per year.
- Items costing less than $1,000 are depreciated at a flat rate of $100 per year.

iii) Saskatchewan Property Management Corporation Central Vehicle Agency Units

Major additions or modifications made to motor vehicle units leased from the Saskatchewan Property Management Corporation are treated as capital cost additions. Depreciation is calculated on the capital cost additions for a unit, on a straight-line basis over the remaining term of the lease for that unit.

i) Equipment Rental Rates

The rental rates charged by the Revolving Fund for use of its construction and maintenance equipment are calculated to return to the Revolving Fund by way of rentals, sufficient funds to recover the following Revolving Fund costs:

i) depreciation;

ii) repair and overhaul costs;

iii) operating costs of fuel, oil and license registration and insurance fees; and

iv) administration costs of the stores and repair depots and Revolving Fund office.

Each of the foregoing components of the rental rate is reviewed annually, revised as required, and approved by the Minister of Highways and Transportation.

j) Construction Revenue

The Revolving Fund uses the completed contract method to recognize construction revenue on custom and other work whereby revenues are recognized as projects are completed. Amounts received before projects are completed are reflected as unearned revenue.

k) Custom Work in Progress

Custom work in progress represents the actual cost of work performed on projects that are not completed. These costs will be recorded as expenditures when the corresponding revenues are recognized.

l) Surcharges

Surcharges levied by the Revolving Fund pursuant to Treasury Board directives are required to be returned to the Consolidated Fund. Accordingly, any such surcharges are recorded as a liability when invoiced.

2. Authority and Definition of Reporting Entity

The authority for this Revolving Fund was originally contained in Section 21 of The Highways Act and is continued under Section 14 of The Department of Highways and Transportation Act.
The purpose of the Revolving Fund is to provide equipment, materials and labour for certain departmental programs and for custom work projects to permit the equitable distribution of the cost of such services.

3. Authorized Financing

Subsection 14(10) of The Department of Highways and Transportation Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant-Governor in Council. A maximum amount of $80,000,000 was established by Order-in-Council in April 1983.

4. Accounts Receivable

Accounts receivable include receivable from the Department of Highways and Transportation as follows:

	1991	1990
Operations division	$316,031	$324,389
Engineering division	2,946	---
Support services division	225	---
	$319,202	$324,389

5. Construction, Maintenance and Other Equipment

Details of this equipment are as follows:

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment in service:				
Construction & maintenance equipment	$78,844,646	$41,451,591	$37,393,055	$36,068,740
Repair shop equipment	1,452,037	1,244,383	207,654	207,591
Office equipment	92,412	38,287	54,125	39,780
Computer equipment - leased	329,281	126,971	202,310	207,989
Total	$80,718,376	$42,861,232	$37,857,144	$36,524,100

Depreciation has been provided for in the amount of $3,461,604 in the current year (1990 - $3,543,877).

6. Related Party Transactions

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing, field service and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Revolving Fund is related.

7. Segmented Information

	Stores and Repair Depot	Equipment Fleet	Custom and Other Work	1991 Totals Before Eliminations	Elimination of Inter-Segment Transactions	1991 Total	1990 Total
Revenue:							
Sales or gross revenue	$17,729,518	$16,976,021	$ 5,666,240	$40,371,779	$ 9,133,294	$31,238,485	$28,783,724
Other revenue	42,104	---	---	42,104	---	42,104	57,232
Gain on sale of fixed assets	---	65,034	---	65,034	---	65,034	116,578
Total revenue	17,771,622	17,041,055	5,666,240	40,478,917	9,133,294	31,345,623	28,957,534
Expenses:							
Cost of sales	14,135,458	---	4,961,940	19,097,398	997,813	18,099,585	16,643,270
Other operating expenses	3,273,292	16,559,792	30,817	19,863,901	8,135,481	11,728,420	11,265,396
Total operating expenses	17,408,750	16,559,792	4,992,757	38,961,299	9,133,294	29,828,005	27,908,666
Segment margin	$ 362,872	$ 481,263	$ 673,483	$ 1,517,618	$ ---	$ 1,517,618	$ 1,048,868

A substantial portion of the sales of the Stores and Repair Depot represents internal charges to the Equipment Fleet Operation for the repair of rental equipment. These charges are reflected as direct expenses of the Equipment Fleet Operation and have been eliminated in the statement of operations and accumulated operating surplus. Other eliminations have also been made with respect to internal sales of materials and internal rental charges.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Northern Saskatchewan Economic Development Revolving Fund as at March 31, 1991 and the statement of operations and accumulated surplus (deficit) and the statement of financing activities for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 21, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

NORTHERN SASKATCHEWAN ECONOMIC DEVELOPMENT REVOLVING FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	1991	1990
ASSETS		
Loans pending (Note 12)	$ 165,500	$ 1,220,850
Loans receivable (Note 2)	11,637,227	10,953,772
Accrued interest receivable (Note 3)	205,862	192,278
Accounts receivable	5,642	1,406
Investment in leased assets receivable (Note 1h) (Note 4)	68,228	272,221
Agreements for sale receivable (Note 5)	643,290	306,418
Inventory - repossessed assets (Note 1g)	88,100	125,805
Fixed assets - net book value (Notes 1f, 1g and 7)	17,144	28,053
	$12,830,993	$13,100,803
LIABILITIES AND EQUITY		
Liabilities		
Accounts payable and accrued liabilities	$ 24,796	$ 36,773
Unearned revenue (Note 1h)	1,866	52,763
Due to Minister of Finance (Statement 3)	11,802,727	12,174,622
	11,829,389	12,264,158
Equity		
Accumulated net expenditure (Statement 3)	900,283	1,034,466
Accumulated surplus (deficit) (Statement 2) (Note 10)	101,321	(197,821)
	1,001,604	836,645
	$12,830,993	$13,100,803

(See accompanying notes)

Statement 2

NORTHERN SASKATCHEWAN ECONOMIC DEVELOPMENT REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS (DEFICIT)

FOR THE YEAR ENDED MARCH 31

	1991	1990
Revenue	$ 1,232,858	$ 901,569
Administration expense		
Salaries	296,899	329,313
Provision for uncollectible loans or accounts	498,912	505,139
Sundry	43,034	121,650
Travel and vehicle	49,528	55,866
Loss on disposal of inventory - repossessed assets	45,343	83,576
Total expenses	933,716	1,095,544
Net income (loss)	299,142	(193,975)
Accumulated (deficit), beginning of year	(197,821)	(3,846)
Accumulated surplus (deficit), end of year (Statement 1)	$ 101,321	$ (197,821)

(See accompanying notes)

Statement 3

NORTHERN SASKATCHEWAN ECONOMIC DEVELOPMENT REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES

FOR THE YEAR ENDED MARCH 31

	1991	1990
Changes in accumulated net expenditure:		
Amounts required to finance operations (generated from operations):		
Net (income) loss	$ (299,142)	$ 193,975
Deduct items not requiring an outlay of funds:		
- depreciation and amortization	(3,553)	(1,845)
- gain on sale of fixed assets	(10,724)	---
Working capital changes (Note 6)	175,868	(241,176)
	(137,551)	(49,046)
Other financing requirements (recoveries by) the Revolving Fund:		
Purchase of assets	15,894	---
Proceeds from sale of assets	(12,526)	(22,172)
Net cash (recovery)	(134,183)	(71,218)
Accumulated net expenditure, beginning of year	1,034,466	1,105,684
Accumulated net expenditure, end of year (Statement 1)	$ 900,283	$ 1,034,466
Changes in amount due to Minister of Finance:		
Payments by Minister of Finance for loans	$ 3,399,443	$ 6,804,059
Less: Loans repaid to the Minister of Finance	(3,262,232)	(1,897,137)
Provision for uncollectible loans, non-budgetary portion	(509,106)	(413,041)
Net (decrease) increase in advances	(371,895)	4,493,881
Balance, beginning of year	12,174,622	7,680,741
Balance, end of year (Statement 1)	$11,802,727	$12,174,622

(See accompanying notes)

NORTHERN SASKATCHEWAN ECONOMIC DEVELOPMENT REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. ACCOUNTING POLICIES:

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which pertain to the previous year are recorded as paid in the previous year.

b) Due to the Minister of Finance

This amount represents non-budgetary advances (net of loan repayments and non-budgetary portion of allowances for doubtful accounts) made by the Minister of Finance to provide funds for the loan program.

c) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the net cash outflow (inflow), except for the non-budgetary portion of allowance for doubtful accounts, from the Consolidated Fund to finance net capital acquisitions, working capital requirements and temporary financing of operating deficits of the Revolving Fund.

d) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of budgetary working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund revenue and expense activities as budgetary transactions.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

e) Computer Equipment Under Capital Lease

Computer equipment under capital lease from Saskatchewan Property Management Corporation has a capital cost paid in full by the Revolving Fund at the inception of the lease. This capital cost is amortized on a straight-line basis at a rate of 25% per year. Future obligations under the lease are limited to annual maintenance and lease administration fees. These fees will be accounted for as expenses in the year that they are paid.

f) Fixed Assets and Depreciation

Fixed assets are recorded at cost net of accumulated depreciation. The cost and accumulated depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the statement of operations.

Depreciation of all fixed assets is charged to the operations of the Revolving Fund commencing in the first full month that each asset is used and is computed by dividing the cost less estimated salvage value by the estimated useful life of the assets.

The following rate applies:

Assets	Rates
Office equipment	10%

g) Inventory - Repossessed Assets

Repossessed assets are stated at the lower of their net book value and net realizable value. When repossessed assets are sold, any gain or loss resulting from the sale is recorded in the statement of operations.

h) Leases

Finance income related to the direct financing leases is recognized in a manner that produces a constant rate of return on the investment in the lease. The investment in the lease for purposes of income recognition is composed of net minimum lease payments and unearned finance income.

2. LOANS RECEIVABLE:

	1991	1990
Loans receivable - beginning of year	$11,999,339	$ 9,287,605
Deduct - Loans written off	(107,882)	(974,338)
- Loans repaid	(3,262,232)	(1,897,137)
	8,629,225	6,416,130
Allowance for doubtful accounts	(1,446,791)	(1,045,567)
	7,182,434	5,370,563
Add - New loans issued	4,454,793	5,583,209
Loans receivable (net of allowance) - end of year	$11,637,227	$10,953,772

3. ACCRUED INTEREST RECEIVABLE:

	1991	1990
Accrued interest receivable	$ 318,689	$ 335,876
Allowance for doubtful accounts	(112,827)	(143,598)
	$ 205,862	$ 192,278

4. INVESTMENT IN LEASED ASSETS RECEIVABLE:

	1991	1990
Investment in leased assets receivable	$ 84,254	$ 288,247
Allowance for doubtful accounts	(16,026)	(16,026)
	$ 68,228	$ 272,221

5. AGREEMENTS FOR SALE RECEIVABLE:

	1991	1990
Agreements for sale receivable	$ 646,458	$ 306,418
Allowance for doubtful accounts	(3,168)	---
	$ 643,290	$ 306,418

6. WORKING CAPITAL CHANGES:

	1991	1990
Increase in accrued interest	$ 13,584	$ 40,713
Increase (decrease) in accounts receivable	4,236	(14,914)
(Decrease) in investment in leased assets receivable	(203,993)	(45,490)
Increase in agreements for sale receivable	336,872	49,981
(Decrease) in inventory - repossessed assets	(37,705)	(274,797)
Decrease in current liabilities	62,874	3,331
	$ 175,868	$ (241,176)

7. EQUIPMENT:

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Office equipment	$13,034	$ 5,332	$ 7,702	$ 4,803
Computer equipment - leased	11,937	2,495	9,442	---
Assets for lease	---	---	---	23,250
	$24,971	$ 7,827	$17,144	$28,053

Depreciation and amortization has been provided for in the amount of $3,553 in the current year (1990 - $1,845).

8. AUTHORITY AND DEFINITION OF ACCOUNTING ENTITY:

The authority for the establishment of this Revolving Fund is contained in Section 5 of The Northern Saskatchewan Economic Development Act and Sections 7.1 and 9.1 of The Economic Development and Tourism Act and the accounting policies are set forth in the regulations authorized by Treasury Board. The purpose of the Revolving Fund is to finance and provide a system of accounting for the provision of material and services as permitted by these Acts.

9. AUTHORIZED FINANCING:

Sections 9.1 (13) and 9.1 (14) of The Economic Development and Tourism Act provide for the maximum of accumulated net expenditures and advances which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. Under authority of order in council 1046/88 dated December 14, 1988, the maximum amounts have been set at $1,500,000 for accumulated net expenditures and $20,000,000 for advances.

10. DISPOSITION OF ACCUMULATED OPERATING SURPLUS OR DEFICIT:

Treasury Board under authority of Sections 12 and 13 of The Financial Administration Act, has specified that the maximum accumulated surplus (deficit) for the Northern Saskatchewan Economic Development Revolving Fund shall be $100,000. Treasury Board has also stated that any accumulated surplus (deficit) in excess of the maximum at the end of a fiscal year shall within 15 months be paid into (from) the Consolidated Fund.

11. LOANS:

Loans bear interest at a rate established by order of the Minister of Economic Diversification and Trade, formerly Economic Development and Tourism and normally are repayable over a period not exceeding ten years. Security on individual loans varies according to what is considered adequate in the particular circumstances and includes promissory notes, mortgages on real property, chattel mortgages and insurance on assets and on the lives of borrowers.

The provision for uncollectible loans is determined by management of the Revolving Fund through analysis of each loan, taking into account repayment history and other relevant information concerning the operation of the loan recipient.

12. LOANS PENDING:

The Revolving Fund receives cheques from the Department of Finance made out to loan recipients to meet the amount committed per new loan agreements. These cheques are held by the Revolving Fund until the loan recipients have met the conditions of the loan agreements.

13. RELATED PARTY TRANSACTIONS:

In accordance with established government policy the Revolving Fund has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs are absorbed by various departmental appropriations.

Certain direct costs, including accounting and administrative costs related to the loans program, have been paid by The Department of Economic Diversification and Trade and have not been reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Public Employees' Benefits Agency Revolving Fund as at March 31, 1991 and the statements of operations and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 4, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Accounts receivable	$ 130,632	$ 56,573
Fixed assets (Note 4)	29,299	43,606
	$ 159,931	$ 100,179
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	$ 40,726	$ 102,829
Equity:		
Accumulated net expenditure (recovery) (Statement 3)	119,205	(2,650)
	$ 159,931	$ 100,179

(see accompanying notes)

Statement 2

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND

STATEMENT OF OPERATIONS

For the Year Ended March 31

	1991	1990
Revenue:		
Administration fees	$1,990,728	$2,247,018
Expenses:		
Salary and benefits expense	1,020,802	987,195
Contractual services - professional and technical	637,489	935,846
Rent	113,208	131,213
Postage and communications	75,959	72,967
Supplies	38,558	48,314
Advertising/printing related expenses	51,825	24,023
Travel	27,966	24,736
Depreciation and amortization	22,534	16,257
Repairs and maintenance - furniture/equipment	2,259	5,726
Business entertainment expense	128	741
Total expenses	1,990,728	2,247,018
Excess of revenue over expenses	$ ---	$ ---

(see accompanying notes)

Statement 3

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

For the Year Ended March 31

	1991	1990
Financing requirements of the revolving fund		
Net capital acquisitions:		
Purchase of fixed assets	$ 8,227	$ 19,332
Working capital changes:		
Increase (decrease) in accounts receivable	74,059	(13,304)
Decrease (increase) in accounts payable	62,103	839
	136,162	(12,465)
Less amount financed by operations:		
Items not requiring an outlay of funds		
- Depreciation and amortization	(22,534)	(16,257)
Net cash expenditure (recovery) for the year	121,855	(9,390)
Accumulated net (recovery) expenditure, beginning of year	$ (2,650)	$ 6,740
Accumulated net expenditure (recovery), end of year - Statement 1	$ 119,205	$ (2,650)

(see accompanying notes)

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority and Definition of Accounting Entity

The authority for this Revolving Fund is contained in Section 32.1 of The Revenue and Financial Services Act. The Revolving Fund was established to account for the administration costs of the Public Employees' Benefits Agency (PEBA). These costs are allocated to the various plans and programs administered by PEBA in accordance with the policy described in note 2(d).

2. Accounting Policies

(a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year end which pertain to the fiscal year are recorded as received in the year.

ii) Disbursements made within 30 days after the fiscal year end which pertain to the fiscal year are recorded as paid in the year.

(b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions and working capital requirements of the Revolving Fund.

(c) Accumulated Net Expenditure (Recovery)

The accumulated net expenditure (recovery) of the Revolving Fund consists of the sum of the net cash expenditures (recoveries) of each fiscal year since inception.

(d) Revenue

The costs incurred in the administration of the various plans and programs by PEBA are billed on a monthly basis to these plans and programs as follows:

i) Costs relating to a particular plan or program are allocated to that plan.

ii) All other costs are allocated to these plans and programs using a formula primarily based on time required to administer these plans and programs.

(e) Fixed Assets

Individual fixed assets costing more than $500 are capitalized. They are being depreciated on a straight-line basis over terms of two to three years.

Computer equipment under capital lease from Saskatchewan Property Management Corporation is amortized on a straight-line basis over the useful life of the leased equipment. Future obligations under the lease are limited to annual lease administration fees. These fees will be accounted for as expenses in the year that they are paid.

Leasehold improvements are amortized on a straight-line basis over the lease term for the related leased space.

3. Authorized Financing

Subsection 32.1(12) of The Revenue and Financial Services Act provides for the maximum of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount for accumulated net expenditure has been set at $500,000.

4. Fixed Assets

	Cost		Accumulated Depreciation		Net Book Value	
	1991	1990	1991	1990	1991	1990
Equipment	$55,937	$47,710	$32,959	$14,502	$22,978	$33,208
Leaseholds	12,233	12,233	5,912	1,835	6,321	10,398
	$68,170	$59,943	$38,871	$16,337	$29,299	$43,606

5. Related Party Transactions

Included in these financial statements are income amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown controlled agencies with which the Revolving Fund is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

Included in revenue and expenses are costs amounting to $208,779 (1990 - $223,157) incurred by the Consolidated Fund for services provided on behalf of the Revolving Fund. These costs are billed to the various plans and programs administered by PEBA in accordance with subsection 32.1(8) of The Revenue and Financial Services Act. Amounts received by the Revolving Fund relating to these costs are paid to the Minister of Finance and credited to the Consolidated Fund in accordance with subsection 32.1(11).

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including financing and administrative costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

6. Comparative Figures

Certain comparative figures have been restated to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Queen's Printer Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 9, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF JUSTICE

QUEEN'S PRINTER REVOLVING FUND

BALANCE SHEET

AS AT MARCH 31

	1991	1990 (Note 8)
ASSETS		
Current:		
Accounts receivable	$ 44,228	$ 26,891
Inventory	39,851	23,065
Total current assets	84,079	49,956
Fixed assets (Note 5)	15,939	2,778
Total Assets	$ 100,018	$ 52,734
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Accounts payable	$ 61,749	$ 1,061
Unearned revenue	45,128	44,007
Total current liabilities	106,877	45,068
Fund Equity:		
Accumulated net expenditure (recovery) (Statement 3)	(140,549)	(7,857)
Accumulated operating surplus (Statement 2)	133,690	15,523
Total Fund Equity (recovery)	(6,859)	7,666
Total Liabilities and Fund Equity	$ 100,018	$ 52,734

(See accompanying notes to the financial statements)

Statement 2

DEPARTMENT OF JUSTICE

QUEEN'S PRINTER REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990 (Note 8)
Sales	$ 878,885	$ 343,769
Cost of goods sold	620,450	253,901
Gross profit	258,435	89,868
Expenses:		
Salaries	71,548	35,235
Supplies	31,118	9,477
Building rent	11,323	8,957
Equipment rent	1,053	16,614
Other	8,305	4,062
Consultant fees	16,921	---
Total expenses	140,268	74,345
Net income	118,167	15,523
Accumulated operating surplus, beginning of period	15,523	---
Accumulated operating surplus, end of period (Statement 1)	$ 133,690	$ 15,523

(See accompanying notes to the financial statements)

Statement 3

DEPARTMENT OF JUSTICE

QUEEN'S PRINTER REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1991

	1991	1990 (Note 8)
Financing requirements of (recovery by) the Revolving Fund:		
Working capital changes:		
Increase in accounts receivable	$ 17,337	$ 26,891
Increase in inventory	16,786	23,065
Increase in accounts payable	(60,688)	(1,061)
Increase in unearned revenue	(1,121)	(44,007)
	(27,686)	4,888
Acquisitions of fixed assets	13,858	---
Amount financed by operations:		
Net income (Statement 2)	(118,167)	(15,523)
Items not requiring an outlay of funds Depreciation	(697)	(172)
	(118,864)	(15,695)
Net cash expenditure (recovery)	(132,692)	(10,807)
Assets transferred to Revolving Fund at no cost	---	2,950
Accumulated net expenditure (recovery), beginning of period	(7,857)	---
Accumulated net expenditure (recovery), end of period (Statement 1)	$ (140,549)	$ (7,857)

(See accompanying notes to the financial statements)

DEPARTMENT OF JUSTICE

QUEEN'S PRINTER REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to year-end are recorded as paid in the previous year.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the revolving fund.

c) Accumulated Net Expenditure (Recovery)

The accumulated net expenditure (recovery) of the fund includes the following:

i) Net cash expenditure (recovery) for each fiscal year.

ii) The lower of net book value or fair market value of assets acquired at no charge from another government agency.

d) Inventory

Inventory is valued at the lower cost or net realizable value. Inventory consists of unsold Gazettes, books and loose-leaf releases.

e) Depreciation

Depreciation is provided on equipment on a straight line basis at an annual rate of 10% of acquisition value.

f) Unearned Revenue

Subscriptions to The Saskatchewan Gazette are considered unearned revenue for those months that the subscription extends beyond the fiscal year.

2. Authority and Definition of Entity

The authority for this revolving fund is contained in Section 9.1 of The Queen's Printer Act. The purpose of the revolving fund is to provide a mechanism for the printing, publishing and distributing to the public of government documents and publications.

3. Authorized Financing

Subsection 9.1(10) of The Queen's Printer Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $150,000 by Order-in-Council 667/89.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with subsection 9.1(4) of The Queen's Printer Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the revolving fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the revolving fund shall be $50,000. Treasury Board has specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

5. Fixed Assets

	Acquisition Value	Accumulated Depreciation	Net Book Value
Equipment	$16,808	$ 869	$15,939

6. Costs Borne By Other Agencies

In accordance with established government policy, the revolving fund has not been charged with certain occupancy, financing and administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Related Parties

Related parties to the Fund are Saskatchewan Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

8. Comparative Figures

The comparative figures are for the period September 1, 1989, date of establishment, to March 31, 1990.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Resource Protection and Development Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 13, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Petty cash	$ 500	$ 50
Accounts receivable (Note 7)	1,476,938	5,053,449
Inventory	1,181,347	1,410,306
Prepaid expenses	76,136	124,338
	2,734,921	6,588,143
Non Current:		
Equipment (Note 5)	2,668,661	2,379,145
Land development	23,783	17,144
	2,692,444	2,396,289
	$ 5,427,365	$ 8,984,432
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable (Note 7)	$ 134,086	$ 263,134
Equity:		
Accumulated operating deficit (Statement 2)	(185,439)	(189,585)
Accumulated net expenditure (Statement 3)	5,478,718	8,910,883
	5,293,279	8,721,298
	$ 5,427,365	$ 8,984,432

(See accompanying notes)

Statement 2

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

Year Ended March 31

	1991	1990
Revenue:		
Equipment rental and recoveries	$ 835,068	$ 743,414
Expenditures billed to Government agencies:		
Department of Parks and Renewable Resources for fire suppression	31,918,139	39,606,184
Other agencies		
- Capital projects	3,061,626	4,168,543
- Fish enhancement	293,603	254,164
- Forestry	5,113,439	5,163,173
- Wildlife	45,814	---
- Service provided to Northern Revenue Sharing Trust Account regarding collection of leases	336,365	310,673
Fire suppression expenditures recovered from other sources	561,600	3,301,751
Radio communications	1,236,764	1,166,637
Cottage lot leases	---	1,700
	43,402,418	54,716,239
Expenses:		
Rental of equipment, building and aircraft	15,757,107	20,212,671
Labour, travel and sustenance	16,424,569	20,778,074
Repair and overhaul of equipment	589,526	664,561
Fuel, materials and supplies	2,610,525	3,446,240
Depreciation	394,992	345,711
Miscellaneous operating	3,579,838	4,153,703
General and administrative	90,253	65,776
Contractual services	3,951,462	5,054,293
	43,398,272	54,721,029
Current year operating surplus (deficit)	4,146	(4,790)
Accumulated (deficit), beginning of year	(189,585)	(184,795)
Accumulated (deficit), end of year (Statement 1)	$ (185,439)	$ (189,585)

(See accompanying notes)

Statement 3

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

Year Ended March 31

	1991	1990
Financing Requirements of the Revolving Fund		
Net capital acquisitions:		
Purchase of equipment	$ 699,529	$ 441,210
Less proceeds from sale of equipment	(83,565)	(71,265)
Land development	6,639	925
	622,603	370,870
Working capital changes:		
(Decrease) increase in accounts receivable	(3,576,511)	2,069,787
(Decrease) increase in inventories	(228,959)	1,122
(Decrease) increase in prepaid expenses	(48,202)	14,885
Decrease in accounts payable	129,048	16,363
	(3,724,624)	2,102,157
Total Financing Requirements	(3,102,021)	2,473,027
Less amount financed by operations:		
Current year surplus or deficit	4,146	(4,790)
Items not requiring an outlay (generating an inflow) of funds:		
- Depreciation	394,992	345,711
- (Gain)/Loss on disposal of equipment	(68,994)	(6,392)
	330,144	334,529
Net cash expenditure (recovery)	(3,432,165)	2,138,498
Accumulated net expenditure, beginning of year	8,910,883	6,772,385
Accumulated net expenditure, end of year (Statement 1)	$ 5,478,718	$ 8,910,883

(See accompanying notes)

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end pertaining to goods and services received in the preceding fiscal year are recorded as paid in the preceding fiscal year.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982, and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions;

ii) the lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency;

iii) the net cash expenditure (recovery) for each fiscal year thereafter.

d) Inventory

Inventory of materials and supplies is valued at the lower of cost or replacement cost.

e) Land Development

The recreational subdivision program develops recreational lots for lease to the public. The asset value reflects costs to March 31, 1991 incurred on lot development less amounts written off in respect of lots not expected to be leased. The remaining development costs are expected to be recovered when the subdivisions are leased.

f) Depreciation

Construction equipment is depreciated on a unit of use basis (hours, months or miles). The depreciation rate per unit of use for each item is calculated to recover the capital cost of that item, less residual value, over the life expectancy of the equipment.

Depreciation of radio communications equipment is calculated on a straight-line basis with the current annual rate being 8.34% of cost.

Depreciation on garage, shop and office equipment is calculated on the straight-line basis with the current annual rate being 10% of cost.

2. Authority and Definition of Entity

The authority for this Revolving Fund was originally established under Section 11 of The Department of Tourism and Renewable Resources Act, and as of May 16, 1983, continues under Section 13 of The Renewable Resources, Recreation & Culture Act.

The purpose of the Revolving Fund is to provide a system of accounting for the provision of labour, machinery, equipment, materials, supplies, and technical, supervisory and administrative services that are required for the construction, maintenance, repair, alteration, extension or improvement of buildings, structures, recreation facilities, roads, dams, bridges, ditches, fireguards or other works of similar nature; and for the provision of a radio communications service which includes the establishment, construction, maintenance and operation of radio communications networks; and for the acquisition and development of recreation sites.

3. Authorized Financing

Subsection 13(10) of The Renewable Resources, Recreation & Culture Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $30,000,000 by authority of Order-In-Council 686/89.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with Subsection 13(4) of The Renewable Resources, Recreation & Culture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Revolving Fund shall be $200,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus/deficit exceeds the maximum, then any surplus/deficit in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into/from the Consolidated Fund.

5. Equipment

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment rental	$3,406,700	$1,752,240	$1,654,460	$1,436,004
Radio communications	2,305,772	1,291,571	1,014,201	943,141
	$5,712,472	$3,043,811	$2,668,661	$2,379,145

6. Cost Recovery Programs

Fire Suppression Program

The Revolving Fund charges the Department of Parks and Renewable Resources for all costs incurred for forest fire suppression (less amounts billed to others). As a result, the Revolving Fund has a zero current year operating surplus in the fire suppression segment of operations.

Capital Projects Program

The Revolving Fund charges the Saskatchewan Property Management Corporation and the Department of Parks and Renewable Resources for all costs incurred for parks and renewable resources capital projects. As a result, the Revolving Fund has a zero current operating surplus in the capital projects segment of operations.

Fish Enhancement Program, Forestry Program and Wildlife Program

Costs incurred by the Revolving Fund for these programs are billed to other government agencies, resulting in no surplus or deficit to the Revolving Fund.

7. Related Party Transactions

In accordance with established government practice, the Revolving Fund has not been charged with certain occupancy, financing, administrative and certain other costs. These costs have been absorbed by various departmental appropriations and, therefore, no provision for such costs is reflected in these financial statements.

Included in accounts receivable is a balance owing from provincial government departments or agencies of $1,204,124 (1990 - $2,027,811). Included in accounts payable is a balance owing to provincial government departments or agencies of $107,472 (1990 - $258,465).

Substantially all revenue, other than fire suppression expenditures recovered from other sources, arises from billings rendered to government departments, agencies and crown corporations.

8. Discontinued Operations

April 1, 1991 the operations of the fire suppression branch, forestry branch, fish enhancement program, capital projects branch and wildlife program have been transferred from the Revolving Fund to the Department of Parks and Renewable Resources.

Capital projects underway in the capital projects branch on April 1, 1991 will be completed in the Revolving Fund.

9. Segmented Information

	Equipment Rental	Fire Suppression	Capital Projects	Radio Communications	Forestry	Other	Total
Revenue	$ 835,068	$32,479,739	$ 3,061,626	$ 1,236,764	$ 5,113,439	$ 675,782	$43,402,418
Expenses	758,692	32,479,739	3,061,626	1,308,994	5,113,439	675,782	43,398,272
Current Year Operating Surplus/(Deficit)	$ 76,376	$ —	$ —	$ (72,230)	$ —	$ —	$ 4,146
1990 Operating Surplus/(Deficit)	$ 8,773	$ —	$ —	$ (14,813)	$ —	$ 1,250	$ (4,790)
Identifiable Assets	$ 1,708,273	$ 1,440,086	$ 499,839	$ 1,402,792	$ 332,420	$ 43,955	$ 5,427,365

10. Comparative Financial Information

Certain 1990 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Book Bureau Revolving Fund as at March 31, 1991 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditures for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 31, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Petty cash	$ 2,100	$ 2,100
Accounts receivable	104,154	65,539
Inventories	1,444,755	1,629,870
Total Current Assets	1,551,009	1,697,509
Fixed assets (Note 5)	302,600	286,753
	$1,853,609	$1,984,262
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 4,674	$ 5,937
Customer deposits and credits	3,951	4,342
Capital lease obligation due within one year (Note 6)	35,437	31,781
Total Current Liabilities	44,062	42,060
Capital Lease Obligation (Note 6)	39,511	74,948
Fund Equity:		
Accumulated net expenditure (Statement 3)	1,543,681	1,576,671
Accumulated operating surplus (Statement 2)	226,355	290,583
	1,770,036	1,867,254
	$1,853,609	$1,984,262

Statement 2

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31

	1991	1990
Revenue:		
Sales	$4,706,142	$4,663,961
Cost of goods sold	4,017,584	3,975,279
Gross profit	688,558	688,682
Restocking charge on returned sales	6,560	11,729
Commission on E & H tax	222	182
	695,340	700,593
Operating expenses:		
Salaries	358,608	410,454
Depreciation and amortization	101,356	14,603
Computer rental and maintenance	66,529	37,041
Office and warehouse expense	54,020	60,206
Freight and express out	17,183	20,483
Interest expense	10,995	4,136
Telephone expense	9,678	8,955
Travel	1,279	804
Service and repair of equipment	994	2,539
Transport charges - office and warehouse	431	154
Mechanical and electronic parts	95	640
(Gain) on disposition of fixed assets	(2,183)	(5)
	618,985	560,010
Net income from operations	76,355	140,583
Accumulated operating surplus, beginning of year	290,583	384,757
Accumulated operating surplus, paid to Consolidated Fund	(140,583)	(234,757)
Accumulated operating surplus, end of year (Statement 1)	$ 226,355	$ 290,583

(See accompanying notes)

Statement 3

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURES

For the Year Ended March 31

	1991	1990
Financing requirements of the Revolving Fund:		
Net capital acquisitions:		
Purchase of fixed assets	$ 117,204	$ 292,847
Proceeds from sale of fixed assets	(2,184)	(230)
	115,020	292,617
Working capital changes:		
Increase (decrease) in accounts receivable	43,135	(152,609)
Increase (decrease) in inventories	(112,025)	(257,123)
Decrease (increase) in accounts payable	(2,002)	(32,933)
	(70,892)	(442,665)
Decrease (increase) in capital lease obligations	35,437	(74,948)
Prior year's income (of Revolving Fund) transferable to (recoverable from) Consolidated Fund	140,583	234,757
	220,148	9,761
Less amount financed by operations:		
Net income	76,355	140,583
Items not requiring an outlay (inflow) of funds:		
- depreciation	101,356	14,603
- (gain) loss on disposal of fixed assets	(2,183)	(5)
	175,528	155,181
Net expenditure (recovery)	44,620	(145,420)
Assets transferred from Revolving Fund at no cost during year (Note 10)	(92,865)	---
Assets transferred to Revolving Fund at no cost during year (Note 10)	15,255	1,238
Accumulated net expenditure, beginning of year	1,576,671	1,720,853
Accumulated net expenditure, end of year (Statement 1)	$1,543,681	$1,576,671

(See accompanying notes)

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year end relating to prior year are recorded as paid in the previous year.

b) Accumulated Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982, and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of Revolving Fund activities as budgetary transactions.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

iii) The lower of net book value or fair market value of assets acquired (disposed of) at no cost from (to) another government agency.

d) Depreciation and Amortization

Depreciation is provided on office and warehouse equipment on a straight line basis at an annual rate of 10% of acquisition value. Computer software costs are amortized at an annual rate of 25% from the date the software becomes operational. Leased assets are amortized on a straight-line basis over the term of the lease.

e) Inventory Valuation

Inventory is valued at the lower of average cost and net realizable value.

f) Pricing Policy

The Revolving Fund's sales catalogue of books and educational materials and the retail list prices of the items therein are revised periodically by the management with a view to operating the Revolving Fund as close to the break even point as possible. For the 1990 and 1991 years, the retail list price of publications was based on invoice cost plus 16.5%.

2. Authority and Definition of Entity

The authority for this Revolving Fund is contained in Section 10.4(1) of The Education Act. The purpose of the Saskatchewan Book Bureau Revolving Fund is to finance and to provide a system of accounting for the purchase, sale and distribution of such school textbooks, workbooks, reference textbooks, related print and non-print materials as authorized by the Department of Education for use in Saskatchewan schools, and to serve as distributor and sales agent for publications and materials of the Department of Education.

3. Authorized Financing

Section 10.4(8) of The Education Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. The maximum amount has been set at $4,000,000.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with section 10.4(4) of The Education Act, the Minister shall pay to the Consolidated Fund all of any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Book Bureau Revolving Fund shall be $150,000. Treasury Board has also specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

5. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Office equipment	$ 9,063	$ 6,235	$ 2,828	$ 2,286
Warehouse equipment	40,029	36,623	3,406	4,827
Computer software	256,418	61,461	194,957	140,230
Leased computer equipment	152,000	50,591	101,409	139,410
	$457,510	$154,910	$302,600	$286,753

Depreciation and amortization provided in the financial statements for the current year amounted to $101,356 (1990 - $14,603).

6. Leased Computer Equipment

Computer equipment under capital lease from Saskatchewan Property Management Corporation is being amortized on a straight line basis over the lease term of four years. The amortization provided in current year's financial statements amounted to $38,000 (1990 - $12,591).

The following is a schedule of the minimum lease payments under this lease expiring December 31, 1993; together with the balance of the obligation under the lease.

For the year ended March 31:

	1991	1990
1991	$ ---	$ 48,071
1992	48,071	48,071
1993	48,071	48,071
Total minimum lease payment	96,142	144,213
Less: Amount representing interest @ 11.5%	(13,162)	(25,436)
Administration charge @ $4,016 per annum	(8,032)	(12,048)
	74,948	106,729
Less: Capital lease obligation due within one year	35,437	31,781
Capital lease obligation	$ 39,511	$ 74,948

7. Commitments

The Revolving Fund is committed to the following approximate expenditures for the years 1991-92 to 1996-97:

Grade 9 Social Studies Textbook - $902,094

8. Costs Borne By Other Agencies

In accordance with established government policy the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

9. Related Parties

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Revolving Fund is related.

Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

10. Transfer of Assets

On April 1, 1990 the Revolving Fund transferred assets with a total value of $92,865 to the Correspondence School Revolving Fund at no cost. Also during the year, the Department of Education transferred inventory items valued at $15,255 to the Revolving Fund at no cost.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of The Battlefords Regional Care Centre as at March 31, 1991 and the statements of operations, unappropriated equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 7, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE BATTLEFORDS REGIONAL CARE CENTRE

STATEMENT OF FINANCIAL POSITION

As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$ 376,847	$ 333,064
Short term investment	317,723	299,379
Accounts receivable	27,141	24,078
Accrued grants receivable (Note 4)	341,783	324,338
Inventory of food and supplies	57,123	48,471
Prepaid expenses	39,953	43,079
	1,160,570	1,072,409
Fixed assets (Note 5)	676,519	719,804
Residents' trust fund (Note 6)	115,676	92,998
	$1,952,765	$1,885,211
LIABILITIES AND EQUITY		
Current:		
Accounts payable - trade	$ 76,263	$ 73,112
Accrued salaries and benefits	118,854	117,798
Accrued vacation pay and banked time	346,387	333,594
Unearned revenue	39,142	56,729
Deferred capital grant	45,909	---
	626,555	581,233
Residents' trust fund liability (Note 6)	115,676	92,998
Unappropriated equity (Statement 3)	1,210,534	1,210,980
	$1,952,765	$1,885,211

(See accompanying notes)

Statement 2

THE BATTLEFORDS REGIONAL CARE CENTRE

STATEMENT OF OPERATIONS

For the Year Ended March 31

	1991	1990
Operating revenue		
Department of Health grant (Note 8)	$4,990,986	$4,773,448
Resident fees	1,426,997	1,348,176
Other	47,008	44,524
Total operating revenue	6,464,991	6,166,148
Operating expenditures		
Salaries	4,840,415	4,666,364
Employee Benefits	545,623	481,711
Resident Care	190,896	189,223
Dietetics	325,498	302,546
Laundry	190,094	188,601
Administration	114,854	121,496
Housekeeping	30,593	28,144
Resident Activity and Recreation Program	4,047	2,963
Plant Operation	92,928	70,663
Utilities	147,994	145,753
Plant Maintenance	5,136	21,981
Physiotherapy	1,853	790
Community Outreach Project	41,191	36,210
Total operating expenditures	6,531,122	6,256,445
Operating (deficit)	(66,131)	(90,297)
Ancillary revenue and expenditure (Note 7)		
Revenue		
Interest	103,410	96,020
Other	5,560	9,693
	108,970	105,713
Fixed asset purchases	---	64,835
Excess of revenue over expenditure from ancillary operations	108,970	40,878
Surplus/(deficit) for the year (Statement 3)	$ 42,839	$ (49,419)

(See accompanying notes)

Statement 3

THE BATTLEFORDS REGIONAL CARE CENTRE

STATEMENT OF UNAPPROPRIATED EQUITY

For the Year Ended March 31

		1991		1990
Equity in fixed assets:				
Balance, beginning of year		$ 719,804		$ 683,720
Fixed asset additions:				
- from capital grants	$30,691		$43,200	
- from ancillary revenue	---		64,835	
- from donations	2,811		6,051	
		33,502		114,086
Fixed asset disposal net of depreciation		---		(4,987)
Depreciation		(76,787)		(73,015)
Balance, end of year		676,519		719,804
Retained earnings:				
Balance, beginning of year		491,176		540,595
Surplus/(deficit) for the year (Statement 2)		42,839		(49,419)
Balance, end of year		534,015		491,176
Unappropriated equity, end of year (Statement 1)		$1,210,534		$1,210,980

(See accompanying notes)

Statement 4

THE BATTLEFORDS REGIONAL CARE CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1991	1990
Operating activities		
Surplus/(deficit) for the year	$ 42,839	$ (49,419)
Net change in non-cash working capital (Note 9)	19,288	(84,096)
Cash provided by (used in) operations	62,127	(133,515)
Investing activities		
Capital equipment grant	30,691	43,200
Purchases of equipment from capital grants	(30,691)	(43,200)
Cash provided by investing activities	---	---
Total cash provided (used)	62,127	(133,515)
Cash balance, beginning of year	632,443	765,958
Cash balance, end of year	$ 694,570	$ 632,443
Cash balance, represented by		
Cash	$ 376,847	$ 333,064
Short term investment	317,723	299,379
	$ 694,570	$ 632,443

(See accompanying notes)

THE BATTLEFORDS REGIONAL CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Revenue

Regulations issued pursuant to The Housing and Special-care Homes Act provide for funding of the Centre as follows:

i) Resident fees are charged at rates established pursuant to the provisions of The Housing and Special-care Homes Care and Rates Regulations under The Housing and Special-care Homes Act.

ii) Department of Health operating grant revenue is recorded on an accrual basis in accordance with the funding policy applicable to each fiscal year as determined by the Department. Estimated surplus (deficient) funding is recorded as repayable (receivable) with grant revenue adjusted by a corresponding amount in the current year. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to grant revenue, with corresponding amounts reflected as repayable (receivable) to (from) the Department.

b) Fixed Assets

Fixed assets of the Centre are being depreciated on a straight-line basis over their estimated useful lives. The rates of depreciation range from 3% to 20% per annum.

The acquisition of fixed assets is financed either by Department of Health capital grants or from accumulated ancillary income retained by the Centre. All transactions affecting fixed assets financed by capital grants are reflected as changes in "equity in fixed assets". Assets purchased from retained ancillary income are initially reflected as expenditures in the statement of operations and also as a change in the balance of "equity in fixed assets". The remaining balance of unappropriated equity, described as "retained earnings", constitutes the retained income of the Centre available for asset acquisitions and other specific projects as authorized by the Centre's Board of Governors.

In accordance with normal fund accounting policies, a provision for depreciation does not appear in the statement of operations but is charged to unappropriated equity to reflect the decrease in value of the fixed assets.

Proceeds on disposal of fixed assets are reflected as ancillary revenue in the statement of operations.

Capital grants received and unexpended at year end are recorded as deferred capital grants in the statement of financial position.

c) Accrued Vacation Pay and Banked Time

The Centre follows the policy of recording accrued vacation pay and banked time liabilities for all staff with a corresponding amount receivable from the Department of Health in the year in which the vacation leave and banked time is earned by employees rather than in the year such amounts are paid. An accounts receivable from the Department and a similar amount of accrued vacation leave and banked time payable have been recorded and are included in the statement of financial position at year end. (Note 11)

d) Inventory

The inventory of food and supplies is valued at cost, determined on a first-in first-out basis.

2. Status of The Battlefords Regional Care Centre

By Order-in-Council #1266/79, on August 1, 1979, the responsibility for management, control and operation of The Battlefords Regional Care Centre was transferred to the Board of Governors for the Centre under provisions of The Housing and Special-care Homes Act.

3. Lease Arrangement

Effective April 1, 1987, the Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for The Battlefords Regional Care Centre. Under this arrangement the Centre is not required to make any rental payments for the use of this facility.

4. Accrued Grants Receivable

Included in accrued grants receivable are the following:

	1991	1990
Accrued vacation pay and banked time	$346,387	$333,594
Operating grant-receivable (payable)	(4,604)	(9,256)
Total	$341,783	$324,338

5. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Building improvements	$ 415,419	$ 85,138	$ 330,281	$ 350,739
Furniture, fixtures and equipment	846,790	500,552	346,238	369,065
	$1,262,209	$ 585,690	$ 676,519	$ 719,804

6. Residents' Trust Fund

The Residents' Trust Fund includes the following cash balances:

	1991	1990
Residents' trust fund	$ 61,561	$ 49,948
Accumulated interest on residents' trust fund	54,115	43,050
	$115,676	$ 92,998

Under the Centre's current policy the interest on the Residents' trust fund is used at the discretion of the Board of Governors for the benefit of the residents of the Centre on the recommendation of the Resident's Council.

7. Ancillary Revenue and Expenditure

According to arrangements made with the Department of Health, the Centre is allowed to retain certain ancillary income earned during the year.

Ancillary income and operating surpluses retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Governing Board.

8. Department of Health Grant

The Department of Health grants are made to the Centre in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

Operating deficits will be the direct financial responsibility of the home, according to a departmental publication. Prior to 1984/85, grants were made to ensure special care homes operated on a break-even basis and accordingly, operating surpluses were repayable to and operating deficits were funded by the Department.

9. Changes in Components of Non-Cash Working Capital

	1991	1990
(Increase) decrease in accrued grants receivable	$ (17,445)	$ (26,328)
(Increase) decrease in accounts receivable	(3,063)	(2,358)
(Increase) decrease in inventory	(8,652)	(3,183)
(Increase) decrease in prepaid expenses	3,126	(10,722)
Increase (decrease) in accounts payable and accrued liabilities	4,207	(98,651)
Increase (decrease) in vacation pay and banked time	12,793	48,287
Increase (decrease) in deferred capital grants	45,909	---
Increase (decrease) in unearned revenue	(17,587)	8,859
Net change in non-cash working capital	$ 19,288	$ (84,096)

10. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, agencies and corporations with which the centre is related. Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

Amounts due to/from related funding agencies and the terms of settlement are described separately in the financial statements and notes thereto.

11. Accounts Receivable - Accrued Vacation Pay

The Department of Health is currently reviewing the appropriateness and consistency of the accounting policy being followed by regional care centres with respect to the recognition of accrued vacation pay as a receivable from the Department. If any change to the accounting policy is required, the Department will notify the Centres accordingly, and the necessary change will be accounted for in the year of change.

12. Comparative Information

Certain 1990 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of Board of Governors, Lakeside Home as at March 31, 1991, and the statements of operations, unappropriated equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Board. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Board's administration, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Home as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 14, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

BOARD OF GOVERNORS, LAKESIDE HOME

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current assets:		
Cash	$ 71,893	$ 86,207
Due from Department of Health (Note 3)	158,675	69,780
Interest receivable	990	2,458
Resident fees receivable	686	2,156
Accounts receivable - other	35,955	---
Inventory	41,246	46,425
Prepaid expenses	10,274	21,510
	319,719	228,536
Fixed assets:		
Furniture and equipment (Note 5)	44,136	29,898
Residents' trust fund assets (Note 10)	49,729	41,773
	$ 413,584	$ 300,207
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 51,381	$ 53,722
Accrued salaries	46,080	35,710
Accrued vacation	125,252	77,497
Deferred capital grant	21,354	300
	244,067	167,229
Residents' trust fund (Note 10)	49,729	41,773
Unappropriated equity (Statement 3)	119,788	91,205
	$ 413,584	$ 300,207

(See accompanying notes)

Statement 2

BOARD OF GOVERNORS, LAKESIDE HOME

STATEMENT OF OPERATIONS

Year Ended March 31

	1991	1990
General Operations:		
Revenue:		
Department of Health operating grant (Note 6)	$1,956,600	$1,768,533
Resident fees	634,706	611,112
Dietary recoveries	18,215	14,247
Other	2,089	183
	2,611,610	2,394,075
Expenditures:		
Salaries and wages	2,027,176	1,829,455
Employee benefits	210,498	168,950
Resident care	22,812	20,410
Dietary	138,816	135,930
Laundry	4,755	3,728
Administration	42,643	42,078
Linen	9,693	8,086
Housekeeping	13,179	11,573
Resident activity and recreation	2,003	1,202
Plant operation	103,029	98,073
Plant maintenance	37,006	25,662
	2,611,610	2,345,147
Operating surplus	---	48,928
Ancillary Revenue and Expenditures (Note 7)		
Revenue:		
Donations	893	385
Interest on deposits	13,452	11,119
Miscellaneous	---	305
Surplus for the year (Statement 3 and 4)	$ 14,345	$ 60,737

(See accompanying notes)

Statement 3

BOARD OF GOVERNORS, LAKESIDE HOME

STATEMENT OF UNAPPROPRIATED EQUITY

For the Year Ended March 31

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$ 29,898	$ 25,004
Fixed asset additions: - from capital grants - Department of Health	21,947	9,925
Depreciation	(7,709)	(5,031)
Balance, end of year	44,136	29,898
Retained earnings:		
Balance, beginning of year	61,307	570
Surplus for the year (Statement 2)	14,345	60,737
Balance, end of year	75,652	61,307
Unappropriated equity, end of year (Statement 1)	$ 119,788	$ 91,205

(See accompanying notes)

Statement 4

BOARD OF GOVERNORS, LAKESIDE HOME

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash provided by (used in):		
Operating Activities:		
Surplus for the year (Statement 2)	$ 14,345	$ 60,737
Net change in non-cash working capital (Note 11)	(49,713)	(87,514)
	(35,368)	(26,777)
Investment Activities:		
Department of Health capital grant received	43,000	10,000
Purchases of fixed assets	(21,946)	(9,925)
	21,054	75
Net (decrease) in cash	(14,314)	(26,702)
Cash, beginning of year	86,207	112,909
Cash, end of year	$ 71,893	$ 86,207

(See accompanying notes)

BOARD OF GOVERNORS, LAKESIDE HOME

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Status of the Home

Order-in-Council #170/88 issued pursuant to The Housing and Special-care Homes Act appointed the Board of Governors, Lakeside Home to operate, control and manage, effective April 1, 1988, the special-care home known as Lakeside Home, Wolseley, Saskatchewan.

Prior to April 1, 1988, the Home was operated as a Branch of the Department of Health.

2. Significant Accounting Policies

a) Revenue

Regulations issued pursuant to The Housing and Special-care Homes Act provide for funding of Board of Governors, Lakeside Home (Home) as follows:

i) Resident fees are charged at rates established pursuant to the provisions of The Housing and Special-care Homes Care and Rates Regulations under The Housing and Special-care Homes Act.

ii) Department of Health operating grant is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with funding policy applicable to each fiscal year as determined by the Department. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for, in the year that they are determined, as adjustments to the Department of Health operating grant revenue (Notes 6 and 7).

b) Fixed Assets

Fixed assets are depreciated on a straight-line basis over their estimated useful lives. The rates range from 5% to 20% per annum.

The acquisition of fixed assets is financed either by government grants or from accumulated ancillary income retained by the Home. All transactions affecting fixed assets financed by government grants are reflected as changes in "equity in fixed assets". Assets purchased from retained ancillary income are initially reflected as expenditures in the statement of operations and also as a change in the balance of "equity in fixed assets". The remaining balance of unappropriated equity, described as "retained earnings", constitutes the retained income of the Home available for asset acquisitions and other specific projects as authorized by the Board of Governors. On disposals fixed assets are removed from the accounts at their carrying value and proceeds recorded as ancillary revenue.

In accordance with normal fund accounting policies, a provision for depreciation does not appear in the statement of operations but is charged to unappropriated equity to reflect the decrease in value of the fixed assets.

Capital grants received and unexpended at year end are recorded as deferred capital grants in the balance sheet.

c) Inventory

The inventory of food and supplies is valued at cost, determined on a first-in first-out basis.

d) Accrued Vacation Pay

The Home follows the policy of recording accrued vacation pay liability for all staff with a corresponding amount recorded as receivable from the Department of Health in the year in which the vacation leave is earned by employees rather than in the year it is paid. (See Note 4)

3. Due from the Department of Health

	1991	1990
Accounts receivable - accrued vacation pay	$ 125,252	$ 77,497
Operating grant (repayable) receivable	33,423	(7,717)
	$ 158,675	$ 69,780

4. Accounts Receivable - Accrued Vacation Pay

The Department of Health is currently reviewing the appropriateness and consistency of the accounting policy being followed by regional care centres with respect to the recognition of accrued vacation pay as a receivable from the Department. If any change to the accounting policy is required, the Department will notify the Centres accordingly, and the necessary change will be accounted for in the year of change.

5. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture & equipment	$ 61,187	$ 17,051	$ 44,136	$ 29,898

6. Department of Health Grant

Department of Health operating grants are made to the Home by the department in accordance with approved annual operating budgets. Until a break-even level of funding can be satisfactorily established, the home's operating results will be reviewed on a line-by-line basis. Any overall operating surplus will be repayable to the department.

Once this break-even level of funding has been established, the Home will follow the surplus retention policy approved by the Minister of Health. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) A home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

The Department of Health has indicated that effective April 1, 1991, the Home will follow the above surplus retention policy.

7. Ancillary Revenue and Expenditures

According to arrangements made with the Department of Health, the Home is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the operating grant revenue (Note 2).

These ancillary funds retained by the Home are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Board of Governors.

8. Cost Borne by Other Agencies

The Department of Health has entered into an arrangement directly with the Saskatchewan Property Management Corporation with respect to occupancy costs for the Board of Governors, Lakeside Home. The Home is not required to make any rental payments. Accordingly, these costs are not reflected in these financial statements.

9. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Home is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

10. Residents' Trust Fund

The Home holds cash in the bank on behalf of the residents. The interest earned on these monies is:

a) allocated proportionately to residents who wish to retain interest; and

b) the remaining balance of interest earned (for those residents who do not wish to retain interest) is allocated to an account called a Residents' Comfort Account.

For administrative purposes the Residents' Comfort Account balance at year end of $315 is grouped with the Resident Trust Account. All expenditures from the Residents' Comfort Account are authorized by the Board.

11. Changes in Components of Non-Cash Working Capital

	1991	1990
(Increase) decrease in Due from Department of Health	$ (88,895)	$ 34,501
Decrease (increase) in interest receivable	1,468	(2,458)
Decrease (increase) in resident fees receivable	1,470	(2,156)
(Increase) in accounts receivable	(35,955)	---
Decrease (increase) in inventory	5,179	(1,459)
Decrease (increase) in prepaid expense	11,236	(21,510)
(Decrease) in accounts payable	(2,341)	(41,063)
Increase (decrease) in accrued salaries	10,370	(112,009)
Increase (decrease) in accrued vacation	47,755	58,640
Net changes in non-cash working capital	$ (49,713)	$ (87,514)

12. Comparative Information

The comparative financial statements have been reclassified from statements previously to conform to the presentation of the current years financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Board of Governors, Parkridge Centre as at March 31, 1991 and the statements of unappropriated equity, operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

BOARD OF GOVERNORS, PARKRIDGE CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Cash	$ 705,030	$ 236,000
Short term investments (at cost which approximates market)	1,426,365	1,500,000
Accrued grants receivable (Note 7)	495,885	473,296
Accounts receivable	154,544	82,080
Inventory (at cost)	73,452	65,262
Prepaid expenses	10,506	49,284
	2,865,782	2,405,922
Fixed assets (Note 4)	301,304	328,076
Total assets	$3,167,086	$2,733,998
Trust:		
Residents' funds	$ 149,304	$ 128,097
Employees' sickness and accident insurance fund	154,142	137,919
	$ 303,446	$ 266,016
LIABILITIES AND EQUITY		
Current:		
Accounts payable and accrued liabilities	$ 776,493	$ 589,683
Accrued vacation pay	564,027	552,834
Deferred capital grants	75,012	28,158
	1,415,532	1,170,675
Long term advances (Note 5)	198,416	198,416
Equity:		
Unappropriated equity (Statement 2)	1,553,138	1,364,907
Total Liabilities and Equity	$3,167,086	$2,733,998
Trust:		
Residents' funds	$ 149,304	$ 128,097
Employees' sickness and accident insurance fund	154,142	137,919
	$ 303,446	$ 266,016

(See accompanying notes to the financial statements)

Statement 2

BOARD OF GOVERNORS, PARKRIDGE CENTRE

STATEMENT OF UNAPPROPRIATED EQUITY

YEAR ENDED MARCH 31

	1991	1990
Retained earnings:		
Balance, beginning of year	$1,033,768	$ 779,917
Surplus for the year (Statement 3)	216,977	253,851
	1,250,745	1,033,768
Equity in fixed assets:		
Balance, beginning of year	328,076	305,465
Fixed asset additions:		
From capital grants	51,446	60,145
From retained earnings	---	34,100
From donations	5,140	19,923
Fixed asset disposals:		
From capital grants	(2,100)	(1,178)
Depreciation	(81,258)	(90,379)
	301,304	328,076
Donated equity:		
Balance, beginning of year	3,063	6,596
Donations	---	17,966
Fixed asset purchases	---	(19,923)
Small equipment purchases	(1,974)	(1,576)
	1,089	3,063
Unappropriated equity, end of year - to Statement 1	$1,553,138	$1,364,907

(See accompanying notes to the financial statements)

Statement 3

BOARD OF GOVERNORS, PARKRIDGE CENTRE

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	1991	1990
General Operations:		
Revenue:		
Grant from Department of Health (Note 7)	$10,724,516	$10,176,567
Resident fees	1,655,800	1,578,559
Dietary recoveries	159,392	140,465
Other recoveries and sales	38,208	14,733
	12,577,916	11,910,324
Expenditures:		
Salaries and wages	9,009,732	8,547,740
Employee benefits	994,499	892,173
Resident care	640,550	580,236
Food services	445,082	450,257
Laundry	467,468	456,658
Administration - other	322,589	305,949
Housekeeping	48,895	66,681
Resident activity and recreation program	65,501	60,657
Plant operations	543,511	496,980
Physiotherapy	13,463	6,784
Other diagnostic and therapeutic	35,843	46,209
	12,587,133	11,910,324
Operating deficit	(9,217)	---
Community Day Program surplus (Schedule 1)	2,089	---
Ancillary surplus (Schedule 2) (Note 6)	224,105	253,851
Surplus for the year - to Statement 2	$ 216,977	$ 253,851

(See accompanying notes to the financial statements)

Statement 4

BOARD OF GOVERNORS, PARKRIDGE CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31

	1991	1990
Cash resources provided by (used in):		
Operating activities:		
Surplus for the year	$ 216,977	$ 253,851
Net change in non-cash working capital balances related to operations (Note 8)	133,538	(347,263)
	350,515	(93,412)
Investment activities:		
Grants from the Department of Health for acquisition of capital assets	98,300	52,000
Acquisition of assets from the Department of Health grants	(51,446)	(60,145)
Donations for acquisition of assets	5,140	17,966
Acquisition of assets from donations	(5,140)	(19,923)
Small equipment purchases	(1,974)	(1,576)
	44,880	(11,678)
Net change in cash resources during the year	395,395	(105,090)
Cash and short term investments, beginning of the year	1,736,000	1,841,090
Cash and short term investments, end of the year	$2,131,395	$1,736,000

(See accompanying notes to the financial statements)

BOARD OF GOVERNORS, PARKRIDGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Status of the Centre

The Board of Governors, Parkridge Centre was established by Order in Council 358/86 under the provisions of The Housing and Special-care Homes Act.

2. Accounting Policies

These financial statements are prepared on the accrual basis of accounting using the following accounting policies.

a) Revenue

Regulations issued pursuant to The Housing and Special-care Homes Act provide for funding of the facility as follows:

i) Resident fees are charged at rates established by the Department of Health.

ii) Operating grant revenue from the Department of Health is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to Grant from Department of Health (see Notes 3, 6 and 7).

b) Fixed Assets

Fixed assets of the facility are being depreciated on a straight-line basis over their estimated useful lives in accordance with rates set forth in the Canadian Hospital Accounting Manual. The rates range from 5% to 20% per annum.

The acquisition of equipment and furnishings is financed by government grants, donations or from accumulated ancillary income retained by the facility. All transactions affecting equipment and furnishings financed by government capital grants are reflected as changes in equity in fixed assets. Equipment and furnishings financed by donations are reflected as changes in both donated equity and equity in fixed assets.

Equipment and furnishings purchased from retained earnings are initially reflected as expenditures in the schedule of operations - Ancillary activities and also as a change in the balance of equity in fixed assets. The remaining balance of unappropriated equity, described as retained earnings, constitutes the retained income of the facility available for asset acquisitions and other specific projects as authorized by the Board of Governors.

In accordance with normal fund accounting policies, a provision for depreciation does not appear in the statement of operations but is charged to unappropriated equity to reflect the decrease in value of the fixed assets. Correspondingly, all other transactions affecting equipment and furnishings, such as gains or losses on disposal, are recorded as adjustments to unappropriated equity.

Capital grants received and unexpended at year end are recorded as deferred capital grants in the statement of financial position.

3. 1990 Annual Settlement Review

In accordance with the accounting policy for adjustments arising from the final settlement reviews, as described in Note 2(a)(ii), reported grant revenue for the Community Day Program has been reduced by $4,561.

4. Fixed Assets

Fixed assets are comprised of furniture and equipment costing $718,000 (1990 - $667,557) with accumulated depreciation of $416,696 (1990 - $339,481).

5. Long Term Advances

The advances received from the Department of Health are interest-free and repayable at the discretion of the Department.

6. Ancillary Revenue and Expenditures

According to arrangements made with the Department, the facility is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the grant from the Department of Health (Note 2(a)(ii)).

These ancillary funds retained by the facility are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Board of Governors.

7. Grant from the Department of Health

Grants from the Department of Health are made to the facility in accordance with approved annual operating budgets. Until a break-even level of funding can be satisfactorily established, the facility's operating results will be reviewed on a line-by-line basis. Any overall operating surplus will be repayable to the Department.

Once this break-even level of funding has been established, the facility will follow the surplus retention policy approved by the Minister of Health effective April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

8. Non-Cash Working Capital Changes

	1991	1990
(Increase) in accrued grants receivable	$ (22,589)	$ (473,296)
(Increase) in accounts receivable	(72,464)	(59,292)
Decrease (increase) in inventory	(8,190)	6,903
Decrease (increase) in prepaid expenses	38,778	(1,606)
Increase in accounts payable and accrued liabilities	198,003	243,470
(Decrease) in grant surplus repayable	---	(63,442)
	$ 133,538	$ (347,263)

9. Related Party Transactions

Related parties to the Centre are Saskatchewan's Crown-controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as follows.

The Department of Health has entered into an arrangement directly with the Saskatchewan Property Management Corporation with respect to occupancy costs for the Parkridge Centre. Accordingly, the Centre is not required to make rental payments.

10. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

Schedule 1

BOARD OF GOVERNORS, PARKRIDGE CENTRE

COMMUNITY DAY PROGRAM

SCHEDULE OF OPERATIONS

YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Grant from Department of Health	$ 83,214	$ 45,252
Client program fees	18,558	5,272
Client transportation fees	4,668	650
	106,440	51,174
Expenditures:		
Salaries and wages	65,507	40,897
Employee benefits	6,904	4,276
Meals	4,783	1,532
Stationery and office supplies	364	489
Client transportation	23,777	2,167
Other supplies and expenses	3,016	1,813
	104,351	51,174
Surplus for the year - to Statement 3	$ 2,089	$ ---

Schedule 2

BOARD OF GOVERNORS, PARKRIDGE CENTRE

ANCILLARY ACTIVITIES

SCHEDULE OF OPERATIONS

YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Interest	$ 269,149	$ 285,727
Donations	2,689	---
Proceeds from sale of fixed assets	---	2,404
	271,838	288,131
Expenditures:		
Purchases of fixed assets	---	34,100
Other expenses	47,733	180
Surplus for the year - to Statement 3	$ 224,105	$ 253,851

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Hospital Laundry Services of Regina as at March 31, 1991 and the statements of income, retained earnings, appropriated retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 28, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HOSPITAL LAUNDRY SERVICES OF REGINA

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$ 46,207	$ 16,953
Prepaid expenses	40,780	---
Accounts receivable	322,408	806,986
Due from Regina General Hospital	353,197	205,580
Inventory	418,959	386,265
Total current assets	1,181,551	1,415,784
Fixed Assets (Note 2)	5,575,170	4,298,759
	$6,756,721	$5,714,543
LIABILITIES AND EQUITY		
Current:		
Accrued salaries and vacation leave payable	$ 195,076	$ 203,032
Accounts payable and accrued charges	198,293	151,328
Long-term debt due within one year (Note 3)	200,000	154,449
Total current liabilities	593,369	508,809
Long-term debt (Note 3)	5,100,000	4,226,690
Equity		
Members' contribution (Note 6)	3	3
Retained earnings (Statement 3)	967,425	378,363
Appropriated retained earnings (Statement 4)	95,924	600,678
	$6,756,721	$5,714,543

On behalf of the Board:

_____________________ Director

_____________________ Director

(See accompanying notes)

Statement 2

HOSPITAL LAUNDRY SERVICES OF REGINA

STATEMENT OF INCOME

For the Year Ended March 31

	1991	1990
Revenue		
Laundry and linen	$4,558,993	$4,548,467
Investment income	53,902	16,549
Other	70,446	90,444
	4,683,341	4,655,460
Expenses		
Salaries and wages (Note 9)	2,198,650	2,078,330
Plant	681,686	686,011
Linen replacement	705,898	726,438
Interest expense	640,330	626,798
Depreciation	275,649	230,246
General and administrative	96,820	73,311
	4,599,033	4,421,134
Net income (Statement 3)	$ 84,308	$ 234,326

(See accompanying notes)

Statement 3

HOSPITAL LAUNDRY SERVICES OF REGINA

STATEMENT OF RETAINED EARNINGS

For the Year Ended March 31

	1991	1990
Retained earnings, beginning of year	$ 378,363	$ 678,393
Net income (Statement 2)	84,308	234,326
Transfer from appropriated retained earnings	628,696	---
	1,091,367	912,719
Transfer to appropriated retained earnings	(123,942)	(534,356)
Retained earnings, end of year (Statement 1)	$ 967,425	$ 378,363

(See accompanying notes)

Statement 4

HOSPITAL LAUNDRY SERVICES OF REGINA

STATEMENT OF APPROPRIATED RETAINED EARNINGS

For the Year Ended March 31

	1991	1990
Balance, beginning of year	$ 600,678	$ 66,322
Transfer from retained earnings:		
Equipment Purchase Reserve (Note 10)	123,942	534,356
	724,620	600,678
Transfer to retained earnings:		
Equipment Purchase Reserve	(628,696)	---
Balance, end of year (Statement 1)	$ 95,924	$ 600,678

(See accompanying notes)

Statement 5

HOSPITAL LAUNDRY SERVICES OF REGINA

STATEMENT OF CASH FLOWS

For the Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Income from operations	$ 84,308	$ 234,326
Charges to operations not requiring a current cash payment		
- depreciation	275,649	230,246
- (gain) on disposal of fixed assets	(16,604)	---
	343,353	464,572
Net change in non-cash working capital balances, related to operations (Note 11)	348,047	(789,967)
Cash provided by (used in) operating activities	691,400	(325,395)
Cash provided by (used in) investment activities:		
Settlement proceeds allocated to fixed assets written off (Note 8)	---	438,256
Proceeds on sale of fixed assets	30,000	---
Acquisition of fixed assets	(1,565,456)	---
Cash provided by (used in) investment activities	(1,535,456)	438,256
Cash provided by (used in) financing activities:		
Net increase in long term debt	1,101,357	---
Principal payments on long term debt	(182,496)	(144,082)
Increase in long term debt due in one year	(45,551)	(10,367)
Cash provided by (used in) financing activities	873,310	(154,449)
Net increase (decrease) in cash during the year	29,254	(41,588)
Cash position at the beginning of year	16,953	58,541
Cash position at the end of year	$ 46,207	$ 16,953

(See accompanying notes)

HOSPITAL LAUNDRY SERVICES OF REGINA

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles and include the following significant accounting policies:

a) Fixed Assets

Land, buildings, equipment and furniture are initially recorded at cost. Normal maintenance and repair expenditures are expensed as incurred. Buildings, equipment and furniture are depreciated on a straight line basis over their estimated useful lives at varying rates from 2.5% to 20%.

b) Inventory

Linen purchased is held in inventory until it is required for use by the hospitals, at which time it is recorded in the accounts as an expense. Linen inventory on hand is valued at lower of cost (weighted average) and net realizable value.

c) Accrued Vacation Pay

The Company follows the policy of recording accrued vacation pay for all staff in the year in which the vacation leave is earned rather than in the year it is paid.

2. Fixed Assets

	Cost	Accumulated Depreciation	Net Book Value 1991	Net Book Value 1990
Land	$ 178,323	$ ---	$ 178,323	$ 178,323
Buildings	3,690,261	507,411	3,182,850	3,275,107
Equipment and furniture	3,634,450	1,420,453	2,213,997	845,329
	$7,503,034	$1,927,864	$5,575,170	$4,298,759

3. Long Term Debt

Long term debt is comprised of short term notes payable (bankers acceptance) bearing an effective interest rate of 12.13%. The company has a long term contract with its bankers expiring on October 16, 1995 to reissue these notes as and when they mature. Accordingly, these notes have been accounted for as long term debt.

Also under the terms of the contract, the amount of notes to be issued is reduced by $200,000 in each year of the contract. Accordingly, $200,000 of the debt has been accounted for as long term debt due within one year.

The notes payable are secured by demand debentures embodying a first charge over the laundry facility, including land and laundry equipment, and a floating charge over all other assets of the company. These notes were issued in part to pay off the previously acquired bank loan and mortgage bond.

4. Incorporation

The Hospital Laundry Services (HLS) was incorporated under Section 10 of The Companies Act as a non-profit organization. Effective January 23, 1980, HLS continued under Section 169 of The Non-Profit Corporations Act. Under existing legislation, corporations continued under The Non-Profit Corporations Act are not subject to income taxes. In the absence of winding-up the company, the articles of association provide that HLS shall not declare a dividend.

5. Management Agreement

Effective November 1, 1974, an agreement was entered into between the Company and the Board of Governors, Regina General Hospital whereby the Board of Governors, Regina General Hospital agreed to administer, manage and maintain all of the business and operations of the company.

6. Members' Contribution

The company had three members as at March 31, 1991 and the company has received one dollar from each member. Each member is a Crown controlled hospital in Regina.

7. Grant From Department of Health

Each fiscal year the Department of Health approves the prices the company can charge hospitals for providing laundry services. Effective April 1, 1990, the Department has decided to subsidize laundry charges for these hospitals by making a direct grant to the company. The amount of the grant is one cent per budgeted pounds of laundry to be processed in each fiscal year. During the year ended March 31, 1991, the company received $82,680 from the Department which has been included in laundry revenue. The grant is to be used to finance the purchase of laundry equipment and thus the amount of the grant has been appropriated from retained earnings (see Note 10).

8. Retrofit Costs

A legal claim initiated by HLS and Saskatchewan Economic Development Corporation to recover retrofit costs incurred by both parties, relating to air handling deficiencies in the laundry facility, was settled by the Saskatchewan Court of Appeal in March 1990 in favour of HLS. The amount of the claim was negotiated and settled by all parties concerned subsequent to the year end March 31, 1990. The settlement proceeds were accrued as accounts receivable as at March 31, 1990.

The net book value of retrofit costs, totalling $438,256, which had previously been capitalized and recorded as fixed assets were written off and netted against the settlement proceeds for the year ended March 31, 1990.

9. Pension Plan

Employees of HLS participate in the Saskatchewan Health Care Superannuation and Benefit Plan which is a defined benefit plan. Presently, the company contributes 112% of the amount contributed by the employees. Pension expense for the year amounted to $67,315 (1990 - $59,218) and is included in salaries and wages.

10. Reserve for Equipment Purchases

Annually the reserve is increased by one cent per pound of laundry processed plus an allocation of interest earnings applicable to the reserve. Equipment purchases are charged to this reserve through reversals of appropriation in equal amounts. For the year ended March 31, 1991, $123,942 was transferred to the statement of appropriated earnings (1990 - $96,100).

Also for the year ended March 31, 1990, an additional $438,256 was restored to appropriated retained earnings. This transfer relates to the net book value of fixed assets written off during the year which had been charged to appropriated earnings when acquired (see Note 8).

11. Non-Cash Working Capital Changes

	1991	1990
Prepaid expenses	$ (40,780)	$ ---
Accounts receivable	484,578	(546,068)
Due from Regina General Hospital	(147,617)	(99,515)
Inventory	(32,694)	(170,440)
Accrued salaries and vacation leave payable	(7,956)	(5,157)
Accounts payable and accrued charges	46,965	20,846
Long term debt due within one year	45,551	10,367
	$ 348,047	$(789,967)

12. Related Parties

The member hospitals accounted for $4,171,303 of the $4,558,993 total of laundry and linen revenue in the current year.

Also included in these financial statements are other income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and companies with which Hospital Laundry Services is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of La Ronge Hospital Board as at March 31, 1991, and the statements of operations, unappropriated equity, equity in fixed assets, and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Board's administration, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the La Ronge Hospital Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 10, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LA RONGE HOSPITAL BOARD

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current assets:		
Cash	$ 100	$ 100
Accounts receivable	7,538	4,506
Final settlement receivable	---	25,756
Inventories (Note 3)	97,730	95,835
Prepaid expenses	11,803	13,268
	117,171	139,465
Cash held for capital purposes	210,584	141,506
Fixed assets:		
Property and equipment (Note 4)	262,162	297,884
Construction in progress (Note 5)	57,878	22,211
	320,040	320,095
	$ 647,795	$ 601,066
LIABILITIES		
Current liabilities:		
Bank indebtedness (Note 6)	$ 126,881	$ 88,796
Accrued liabilities	---	3,000
Accrued vacation leave payable	45,281	46,626
	172,162	138,422
EQUITY		
Equity in fixed assets - Statement 4	320,040	320,095
Unapprorpiated equity - Statement 3	155,593	142,549
	475,633	462,644
	$ 647,795	$ 601,066

Statement 2

LA RONGE HOSPITAL BOARD

STATEMENT OF OPERATIONS

For the Year Ended March 31

	1991	1990
Revenue from patient services		
In-patients		
Saskatchewan Health	$1,376,904	$ 426,048
Other	7,918	4,020
Out-patients		
Saskatchewan Health	285,648	91,552
Other	13,848	2,733
	1,684,318	524,353
Other income		
Health Care Co-ordinator recovery	15,808	8,906
Public revenue tax	4,652	4,625
Rental recoveries	3,840	1,280
Residence lodging	9,954	2,600
Student training	2,335	---
Sundry	490	23
	1,721,397	541,787
Expenditures - Schedule 1	1,787,544	602,001
Deficit - Statement 3	$ 66,147	$ 60,214

(See accompanying notes)

Statement 3

LA RONGE HOSPITAL BOARD

STATEMENT OF UNAPPROPRIATED EQUITY

For the Year Ended March 31

	1991	1990
Unappropriated equity, beginning of year	$ 142,549	$ ---
Transfer of unappropriated equity from La Ronge Hospital Association	---	187,523
Add:		
Donations for capital additions	16,466	2,165
Grants received for capital additions	58,642	100,950
Net income from house rentals	---	202
Investment income	19,969	6,296
Disposal of fixed assets	36,744	---
	274,370	297,136
Deduct:		
Deficit - Statement 2	66,147	60,214
Fixed assets purchases for the plant	52,630	94,373
	$ 155,593	$ 142,549

(See accompanying notes)

Statement 4

LA RONGE HOSPITAL BOARD

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

	1991	1990
Balance, beginning of year	$ 320,095	$ ---
Transferred assets from La Ronge Hospital Association Inc.	---	234,378
Fixed asset purchases during the year	52,630	94,373
Depreciation	(27,028)	(8,656)
Net book value of assets sold	(25,657)	---
Balance, end of year - Statement 1	$ 320,040	$ 320,095

(See accompanying notes)

Statement 5

LA RONGE HOSPITAL BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1991	1990
Operating activities		
Cash from operations		
Working capital from operations		
Deficit	$ (66,147)	$ (60,214)
Changes in Non-cash operating working capital		
Accounts receivable	22,724	(30,262)
Inventories	(1,895)	(95,835)
Prepaid expenses	1,465	(13,268)
Accrued liabilities	(4,345)	49,626
Working capital items transferred and not affecting cash	---	104,692
	17,949	14,953
Net income from house rentals	---	202
Income from capital investments	19,969	6,296
Cash portion of net assets transferred	---	82,831
	19,969	89,329
Investing activities		
Additions to property and equipment	(16,962)	(306,540)
Additions to construction in progress	(35,668)	(22,211)
Additions to property, equipment and construction in progress re: transferred assets not affecting cash or working capital	---	234,378
Proceeds from sale of house	36,744	---
	(15,886)	(94,373)
Financing activities		
Proceeds from capital donations	16,466	2,165
Proceeds from capital grant	58,642	100,950
	75,108	103,115
Increase in cash	30,993	52,810
Cash, beginning of year	52,810	---
Cash, end of year	$ 83,803	$ 52,810
Consisting of:		
Cash	$ 100	$ 100
Cash held for capital purposes	210,584	141,506
Bank indebtedness	(126,881)	(88,796)
	$ 83,803	$ 52,810

(See accompanying notes)

LA RONGE HOSPITAL BOARD

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. La Ronge Hospital Board

Order-in-Council #748/89 issued pursuant to The Public Health Act, established the La Ronge Hospital Board effective September 20, 1989 to purchase, lease or otherwise acquire land for the purposes of a hospital in or near La Ronge. On December 1, 1989 the Board acquired the operations and net assets of the La Ronge Hospital under an agreement with the previous operator, the La Ronge Hospital Association Inc.

2. Significant Accounting Policies

The financial statements have been prepared on an accrual basis of accounting and include the following significant accounting policies.

Inventories

Inventories are valued at cost.

Property and Equipment

Property and equipment are stated at cost. Buildings and major equipment are depreciated using the straight-line method at an average rate of 6.25%. Minor equipment is not depreciated.

The acquisition of fixed assets of the Board is primarily funded through government grants. Since these grants are of a non-operating nature, they are not included in the Statement of Operations but are recorded directly in the Statement of Unappropriated Equity. A provision for depreciation, therefore, does not appear in the Statement of Operations but is charged to Equity in Fixed Assets to reflect the decrease in the unamortized cost of the fixed assets. On disposal of fixed assets, the proceeds on disposal are included in unappropriated equity and equity in fixed assets, and fixed assets (net) are reduced by the carrying value of the fixed assets.

Unappropriated equity

Transactions of a capital nature and income resulting from funds held for capital purposes are recorded in the unappropriated equity account and are not reflected in the operating statement for the year.

Revenue

The Department of Health operating grant revenue is recorded on an accrual basis when there is reasonable assurance of receipt.

Pursuant to the financing arrangements with Saskatchewan Health, the Hospital may receive additional funds to cover a deficit or be liable for the repayment of excess funds, if any, received from them. As the potential adjustment is based on future negotiations, the amount, if any, cannot be estimated. Additional receipts or repayments are treated as adjustments to in-patient income in the year of settlement.

3. Inventories

	1991	1990
Drugs	$24,419	$23,609
Food	3,246	2,990
General supplies	39,028	37,504
Medical and surgical supplies	31,037	31,732
	$97,730	$95,835

4. Property and Equipment

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings	$ 697,344	$697,343	$ 1	$ 1
Major equipment	541,223	299,653	241,570	251,635
	1,238,567	996,996	241,571	251,636
Land improvements	7,572	---	7,572	7,572
Minor equipment	13,019	---	13,019	13,019
Rental residences	---	---	---	25,657
1991 totals	$1,259,158	$996,996	$262,162	$297,884

5. Construction in Progress

The hospital is currently in the process of planning the construction of a new hospital facility. All costs related to the construction are accumulated and will be capitalized upon completion of the facility.

6. Bank Indebtedness

The bank indebtedness consists of cheques issued in excess of bank balance.

7. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the hospital is related. Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

8. Comparative Figures

The hospital was operational for 4 months in the prior year (November 1989 to March 1990).

Certain 1990 balances have been reclassified to conform with the current year's presentation.

Schedule 1

LA RONGE HOSPITAL BOARD

SCHEDULE OF EXPENDITURES

For the Year Ended March 31

	1991	1990
Administration		
Advertising	$ 1,936	$ 112
Audit and legal	1,274	2,054
Employee benefits	109,803	33,071
Liability and bonding insurance	1,944	648
Printing, postage and stationery	12,114	4,503
Repairs	1,342	---
Subscriptions and memberships	10,835	3,346
Telephone and radiograms	12,229	6,260
Travel	6,447	903
Workers' compensation	16,689	4,831
Dietary		
Food	31,732	9,321
Other	3,237	1,084
Drugs	51,096	31,028
Educational programs	1,098	1,646
Health Care Co-ordinator program	21,435	5,733
Housekeeping	10,617	3,149
Laboratory	35,805	15,318
Laundry and linen services	43,917	18,105
Maintenance of building equipment	29,801	12,580
Medical library	324	90
Medical and surgical supplies	39,690	12,084
Oxygen	6,941	2,331
Pharmacy	7,320	2,344
Physical plant		
Electricity	14,416	7,703
Fuel	31,688	10,634
Insurance	5,540	1,918
Water	8,231	2,821
Purchased service - physiotherapy	8,835	---
Radiology	13,141	6,701
Salaries and wages	1,248,067	401,683
	$1,787,544	$ 602,001

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Palliser Regional Care Centre as at March 31, 1991 and the statements of operations, unappropriated equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 14, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PALLISER REGIONAL CARE CENTRE

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$120,483	$ ---
Accrued grants receivable (Note 3)	255,492	284,541
Supplies inventory	80,713	66,982
Prepaid expense and other accounts receivable	52,995	41,767
Employee loans (Note 4)	11,297	27,167
	520,980	420,457
Equipment and furnishings (Note 5)	344,929	360,035
Residents' trust fund - cash	27,597	25,096
	$893,506	$805,588
LIABILITIES AND EQUITY		
Current liabilities:		
Bank overdraft	$ ---	$ 18,632
Accounts payable	13,124	20,309
Accrued salaries	158,805	115,896
Accrued vacation pay	270,956	241,629
Unearned revenue	52,498	22,836
	495,383	419,302
Working capital advance (Note 9)	40,000	40,000
Residents' trust liability (Note 6)	27,597	25,096
Unappropriated equity (Statement 3)	330,526	321,190
	$893,506	$805,588

(See accompanying notes)

Statement 2

PALLISER REGIONAL CARE CENTRE

STATEMENT OF OPERATIONS

Year Ended March 31

	1991	1990
Operating Revenue:		
Provincial grant (Note 7)	$4,449,717	$4,197,016
Resident fees	956,132	907,275
Resident fees - Workers' Compensation Board	40,238	36,931
Other income	73,638	62,121
Total operating revenue	5,519,725	5,203,343
Operating Expenditures:		
Salaries and wages	4,274,526	4,083,022
Employee benefits	505,637	433,108
Resident Care	111,631	116,849
Dietary	214,709	205,364
Laundry	6,499	6,846
Administration	128,707	137,478
Linen	25,001	27,962
Housekeeping	26,296	23,778
Plant operation	159,191	164,387
Plant maintenance	53,778	54,492
Other	8,782	11,389
Total operating expenditures	5,514,757	5,264,675
Operating surplus (deficit) before ancillary operations	4,968	(61,332)
Ancillary revenue:		
Investment income	18,974	34,826
Proceeds from sale of equipment	500	4,037
	19,474	38,863
Ancillary expenditure:		
Equipment and furniture purchased from surplus funds	---	8,125
Miscellaneous	---	6,829
	---	14,954
Surplus from ancillary operations	19,474	23,909
Surplus (deficit) for the year - to Statement 3	$ 24,442	$ (37,423)

(See accompanying notes)

Statement 3

PALLISER REGIONAL CARE CENTRE

STATEMENT OF UNAPPROPRIATED EQUITY

Year Ended March 31

		1991		1990
Equity in fixed assets:				
Balance, beginning of year		$360,035		$373,850
Fixed asset additions				
- from capital grants	$48,436		$43,123	
- from surplus	---		8,125	
- from comfort and donations account	9,280	57,716	8,639	59,887
Transferred from accumulated deficit		---		140
Fixed asset disposals, net of depreciation		---		(2,770)
Depreciation		(72,822)		(71,072)
Balance, end of year		344,929		360,035
Accumulated surplus (deficit):				
Balance, beginning of year		(38,845)		(1,282)
Surplus (deficit) for the year (Statement 2)		24,442		(37,423)
Transfer to equity in fixed assets		---		(140)
Balance, end of year		(14,403)		(38,845)
Unappropriated equity, end of year - to Statement 1		$330,526		$321,190

(See accompanying notes)

Statement 4

PALLISER REGIONAL CARE CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities		
Operating surplus (deficit) before ancillary operations	$ 4,968	$ (61,332)
Ancillary operations net of equipment and furniture purchased	19,474	32,034
Net change in non-cash working capital balances related to operations (Note 10)	114,673	(120,546)
Cash provided by (used in) operating activities	139,115	(149,844)
Cash provided by:		
Provincial government equipment grant	48,436	43,143
Grants and donations	9,280	8,639
	57,716	51,782
Cash (used in) investment activities		
Assets purchased from:		
Capital equipment grant	(48,436)	(43,143)
Grants and donations	(9,280)	(8,639)
Operations	---	(8,125)
Cash (used in) investment activities	(57,716)	(59,907)
Net (decrease) in cash	139,115	(157,969)
Cash position (overdraft), beginning of year	(18,632)	139,337
Cash position (overdraft), end of year	$ 120,483	$ (18,632)

(See accompanying notes)

PALLISER REGIONAL CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Establishment of the Centre

By Order-in-Council issued pursuant to The Housing and Special-care Homes Act, Palliser Regional Care Centre was designated as a special care home effective July 1, 1981 with the former designation of Palliser Hospital being cancelled concurrently.

2. Significant Accounting Policies

a) Revenue

Regulations issued pursuant to The Housing and Special-care Homes Act provide for funding of the Centre as follows:

i) Resident fees are charged at rates established pursuant to the provisions of The Housing and Special-care Homes Care and Rates Regulations under The Housing and Special-care Homes Act.

ii) Provincial operating grant revenue is recorded on an accrual basis in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Estimated surplus (deficit) funding is recorded as repayable (receivable) with provincial grant revenue adjusted by a corresponding amount in the current year. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for as adjustments to provincial grant revenue in the year that they are determined, with corresponding amounts reflected as repayable (receivable) to (from) the Department of Health.

b) Equipment and Furnishings

The acquisition of equipment and furnishings is financed by government grants, donations or from accumulated ancillary income retained by the facility. All transactions affecting equipment and furnishings financed by government grants are reflected as changes in "equity in fixed assets". Equipment and furnishings financed by donations are reflected as changes in both "residents' comfort and donation account" and "equity in fixed assets". Equipment and furnishings purchased from retained investment income are initially reflected as expenditures in the statement of operations and also as a change in the balance of "equity in fixed assets".

Equipment and furnishings are depreciated on a straight-line basis over their estimated useful lives.

In accordance with normal fund accounting policies, a provision for depreciation does not appear in the statement of operations but is charged to unappropriated equity to reflect the decrease in value of the fixed assets.

c) Supplies Inventory

Supplies inventory is valued at average cost.

d) Accrued Vacation Pay

The Centre follows the policy of recording accrued vacation pay liability for all staff with a corresponding amount recorded as receivable from the Province of Saskatchewan in the year in which the vacation leave is earned by employees rather than in the year it is paid.

3. Accrued Grants Receivable

Included in accrued grants receivable are the following:

	1991	1990
Accrued vacation pay	$270,956	$241,629
Operating grant (repayable) receivable	(15,464)	42,912
	$255,492	$284,541

4. Employee Loans

Employee loans consist of funds advanced to eleven employees to assist them to purchase computer systems. The loans are non-interest bearing and are repayable by payroll deduction over a three year period ending May, 1992.

5. Equipment and Furnishings

1991			1990
Original Cost	Accumulated Depreciation	Net Book Value	Net Book Value
$1,106,397	$761,468	$344,929	$360,035

6. Residents' Trust Liability

The Residents' trust liability is comprised of the following:

	1991	1990
Residents' trust deposits	$ 8,689	$ 9,090
Residents' comfort and donation account	18,908	16,006
	$27,597	$25,096

Under the Centre's current policy , the residents' comfort and donation account is used at the discretion of the Board of Governors for the benefit of the residents of the Centre. Monies in the account are derived from special purpose donations and interest on cash balances invested.

7. Provincial Grant

Provincial operating grants are made to the Centre by the Department of Health in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home is entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

(a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

(b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

Operating deficits caused by costs deemed, in the discretion of the Department of Health, to be controllable will be the direct financial responsibility of the home.

Provincial grant includes adjustments of $78,247 (1990 - $29,029) resulting from the Department's annual settlement review of the prior year.

8. Ancillary Revenue and Expenditure

According to arrangements made with the Department of Health, the Centre is allowed to retain certain ancillary income earned during the year.

Ancillary income and operating surpluses retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Governing Board.

9. Working Capital Advance

This advance was made by Saskatchewan Hospital Services Plan to the Palliser Hospital. The advance is interest-free and repayable at the discretion of the Continuing Care Division, Department of Health.

10. Statement of Changes in Financial Position

Included in "Net Change in non-cash working capital balances related to operations" are changes during the year to the following balance sheet accounts:

	1991	1990
Accrued grants receivable	$ 29,049	$ (50,861)
Supplies inventory	(13,731)	3,118
Prepaid expenses and other accounts receivable	(11,228)	(31,498)
Employee loans	15,870	(27,167)
Accounts payable	(7,185)	13,632
Accrued salaries	42,909	(50,899)
Accrued vacation pay	29,327	19,180
Unearned revenue	29,662	3,949
	$ 114,673	$(120,546)

11. Lease Arrangement

Effective April 1, 1987, Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Palliser Regional Care facility. Under this arrangement the Centre is not required to make any rental payments for the use of this facility.

12. Related Party Transactions

Related parties to the Centre are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

13. Comparative Figures

Certain prior year's figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan.

I have audited the balance sheet of the Parkland Regional Care Centre as at March 31, 1991 and the statements of operations, equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 9, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PARKLAND REGIONAL CARE CENTRE

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current		
Cash	$ 518,906	$ 447,684
Accounts receivable	10,097	7,865
Accrued grants receivable (Note 3)	275,075	260,928
Supplies inventory - at cost	79,233	74,624
Prepaid expenses	29,946	19,014
Total current assets	913,257	810,114
Fixed assets (Note 4)	423,994	438,289
	$1,337,251	$1,248,404
LIABILITIES AND EQUITY		
Current liabilities		
Accounts payable	$ 51,313	$ 90,807
Accrued salaries	176,383	152,649
Accrued vacation pay	288,550	275,002
Unearned revenue	13,134	12,190
Deferred capital grants	68,627	47,319
Total current liabilities	598,007	577,967
Long-term advance (Note 6)	40,000	40,000
Equity (Statement 3)	699,244	630,437
	$1,337,251	$1,248,404
TRUST		
Assets		
Cash	$ 89,510	$80,052
Liabilities		
Residents' Trust Account	$ 8,733	$ 8,424
Comforts Account	65,582	57,467
Grants and Donations Trust Account	15,195	14,161
	$ 89,510	$ 80,052

(See accompanying notes to the financial statements)

Statement 2

PARKLAND REGIONAL CARE CENTRE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31

	1991	1990
Revenue		
Provincial grant - operations	$3,979,812	$3,798,500
Provincial grant - Parkland Enrichment Project	244,995	176,611
Provincial grant - Behavioral Management Consultant Project	16,821	37,267
Total provincial grants (Note 7)	4,241,628	4,012,378
Resident fees	935,757	880,557
Resident fees - Government of Canada	8,071	7,699
Interest	69,296	62,046
Dietary recoveries	28,873	28,643
Meals on Wheels recoveries	18,639	19,724
Other	7,251	5,621
	5,309,515	5,016,678
Expenses		
Salaries and fringe benefits	4,353,165	4,159,832
Parkland Enrichment Project (Schedule 1)	224,779	176,611
Behavioral Management Consultant Project	141	37,267
Food	210,153	207,009
Utilities	118,121	123,173
Repairs and maintenance	49,497	48,598
Drugs and oxygen	58,061	56,530
General supplies	42,734	37,698
Medical and surgical supplies	37,188	34,791
Cleaning supplies	25,449	24,249
Purchased services	21,244	19,762
Sundry	27,708	22,016
Travel	8,164	10,003
Telephone	16,684	17,735
Linen supplies	22,152	17,136
Office supplies	9,090	10,595
Resident transportation	2,083	2,348
Feasibility Study	---	17,425
	5,226,413	5,022,778
Operating surplus (deficit)	$ 83,102	$ (6,100)

(See accompanying notes to the financial statements)

Statement 3

PARKLAND REGIONAL CARE CENTRE

STATEMENT OF EQUITY

FOR THE YEAR ENDED MARCH 31

	1991	1990
Equity, beginning of year	$630,437	$656,555
Add		
Funds received for equipment purchases	35,692	32,878
Endowment from Trust Account	640	1,014
Operating surplus (deficit) for the year	83,102	(6,100)
	749,871	684,347
Deduct		
Depreciation expense	50,120	52,606
Loss on disposal of fixed assets	507	1,304
	50,627	53,910
Equity, end of year	$699,244	$630,437

(See accompanying notes to the financial statements)

Statement 4

PARKLAND REGIONAL CARE CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31

	1991	1990
Cash provided by (used in) operating activities		
Operating surplus	$ 83,102	$ (6,100)
Net change in non-cash working capital balances related to operations*	(33,188)	(8,439)
Cash provided by operating activities	49,914	(14,539)
Cash provided by:		
Provincial government capital grant	57,000	45,000
Grants and donations	640	1,014
Cash provided by capital grants	57,640	46,014
Cash (used in) investment activities		
Assets purchased from:		
Capital equipment grant	(35,692)	(32,878)
Grants and donations	(640)	(1,014)
Retained surplus	---	(18,254)
Cash (used in) investment activities	(36,332)	(52,146)
Net increase (decrease) in cash during year	71,222	(20,671)
Cash at beginning of year	447,684	468,355
Cash at end of year	$518,906	$447,684
*Accounts receivable	$ (2,232)	$ 7,314
Accrued grants receivable	(14,147)	11,009
Supplies inventory	(4,609)	(3,054)
Prepaid expenses	(10,932)	(11,243)
Accounts payable	(39,494)	3,675
Accrued salaries	23,734	7,880
Accrued vacation pay	13,548	(10,489)
Unearned revenue	944	(13,531)
	$(33,188)	$ (8,439)

(See accompanying notes to the financial statements)

PARKLAND REGIONAL CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Accounting Policies

a) Revenue

Funding for the Care Centre is provided as follows:

i) Resident fees are charged at rates established by the Department of Health.

ii) Provincial operating grant revenue is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for as adjustments to provincial grant revenue in the year that they are determined.

b) Fixed Assets

The acquisition of most fixed assets is financed by provincial grants and recorded through equity. A provision for depreciation, therefore, does not appear in the statement of operations but is charged to equity to reflect the decrease in book value of fixed assets. Gains or losses on disposal are reflected as an adjustment to equity.

Fixed assets are initially recorded at cost. Normal maintenance and repair expenditures are expensed as incurred.

Fixed assets are depreciated on a straight-line basis over their estimated useful lives at 6 1/4% per annum.

c) Capital Grants

Unspent provincial grants received for the purpose of acquiring fixed assets are recorded as Deferred Capital Grants.

2. Status of Parkland Regional Care Centre

Parkland Regional Care Centre was established by Order in Council #908/81 effective July 1, 1981, and is governed by The Housing and Special Care Homes Act which, except as the Act relates to the Adult and Group Homes Regulations, is administered by the Department of Health.

3. Accrued Grants Receivable

Included in accrued grants receivable are the following:

	1991	1990
Accrued vacation pay	$288,550	$275,002
Supplemental payment	---	4,398
Estimated final settlement	(13,475)	(18,472)
	$275,075	$260,928

It is the policy of the Department of Health to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

4. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture, fixtures and equipment	$750,898	$375,042	$375,856	$380,389
Building improvements	156,182	108,044	48,138	57,900
	$907,080	$483,086	$423,994	$438,289

5. Lease Arrangement

Effective April 1, 1987, Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Parkland Regional Care facility. The Centre is not required to make rental payments under the arrangement.

6. Long-Term Advance

The long-term advance is due to the Department of Health. This advance does not require interest or capital repayments.

7. Provincial Grant

Provincial grants are made to the Centre by the Department of Health in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home is entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

The Department of Health also provides in the final settlement each year approved unforseen costs and adjustment for utility costs from budget to actual. These amounts total $13,475 and are included in accrued grants receivable.

8. Related Party Transactions

Related parties to the Centre are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

Schedule 1

PARKLAND REGIONAL CARE CENTRE

SCHEDULE OF PARKLAND ENRICHMENT EXPENSES

FOR THE YEAR ENDED MARCH 31

	1991	1990
Salaries and fringe benefits	$223,352	$174,315
Travel	498	---
Telephone	248	175
Other supplies expense	681	2,121
	$224,779	$176,611

(See accompanying notes to the financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the balance sheet of the Regina General Hospital as at March 31, 1991 and the statements of operations, equity in fixed assets, other equity and cash flows for the year then ended. These financial statements are the responsibility of the Hospital's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Hospital as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 28, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

REGINA GENERAL HOSPITAL

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Cash and short term investments - at cost which approximates market value	$ 7,653,932	$ 6,500,009
Accounts receivable		
- Department of Health	3,654,153	3,644,611
- Patient services	327,305	217,321
Sundry receivables	719,060	555,138
Supplies inventory (Note 3)	958,900	1,135,380
Prepaid expenses	342,378	358,059
Total current assets	13,655,728	12,410,518
Investments - at cost (quoted market value - 1991 - $4,941,265; 1990 - $2,885,899)	4,941,265	2,885,899
Land, buildings, equipment and construction in progress (Note 4)	63,581,150	63,328,484
	$82,178,143	$78,624,901
LIABILITIES AND EQUITY		
Current:		
Accounts payable (Note 5 & Note 9)	$ 5,439,172	$ 4,487,546
Accrued salaries and vacation leave payable	4,932,675	4,815,465
Capital lease obligation - due within 1 year (Note 6)	232,927	195,407
Advances (Note 12)	314,385	573,427
Total current liabilities	10,919,159	10,071,845
Capital lease obligation (Note 6)	548,705	781,632
Equity		
Equity in fixed assets - Statement 3	63,581,150	63,328,484
Other equity - Statement 4	7,129,129	4,442,940
Total equity	70,710,279	67,771,424
	$82,178,143	$78,624,901

(See accompanying notes)

Statement 2

REGINA GENERAL HOSPITAL

STATEMENT OF OPERATIONS

For the Year Ended March 31

	1991	1990
General Operations:		
Revenue		
Inpatient services (Note 9)	$63,142,042	$59,876,470
Outpatient services	5,131,701	4,916,234
Other	1,076,478	927,872
Total Revenue	69,350,221	65,720,576
Expenses		
Salaries and fringe benefits (Note 10)	53,399,810	50,249,054
M & S Supplies & Drugs	5,489,860	5,417,229
Other	11,253,856	11,209,610
Total Expenses	70,143,526	66,875,893
Deficit from general operations	(793,305)	(1,155,317)
Surplus from non-operating revenue (Note 11)	1,624,695	1,373,299
Surplus for the year - to Statement 4	$ 831,390	$ 217,982

(See accompanying notes)

Statement 3

REGINA GENERAL HOSPITAL

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

	1991	1990
EQUITY IN FIXED ASSETS:		
Balance, beginning of year	$63,328,484	$64,677,095
Fixed asset additions:		
Regeneration grants (Note 12)	3,059,043	965,959
Capital grants	913,760	1,121,520
Donations and other revenue	1,570,779	727,740
Transfer (to) from other equity	(1,028,147)	(77,656)
Total additions	4,515,435	2,737,563
Net book value of fixed assets sold or scrapped	(85,730)	(13,289)
Depreciation and amortization (Note 6)	(4,177,039)	(4,072,885)
Total deductions	(4,262,769)	(4,086,174)
Equity in fixed assets, end of year	$63,581,150	$63,328,484

(See accompanying notes)

Statement 4

REGINA GENERAL HOSPITAL

STATEMENT OF OTHER EQUITY

For the Year Ended March 31

	1991	1990
OTHER EQUITY:		
Balance, beginning of year	$4,442,940	$3,462,198
Surplus for the year (Statement 2)	831,390	217,982
Hospital Revenue Act - funding	1,006,603	976,721
Hospital Revenue Act - expenditures other than fixed assets	(179,951)	(291,617)
Transfer (to) from equity in fixed assets	1,028,147	77,656
Other equity, end of year (Note 13)	$7,129,129	$4,442,940

(See accompanying notes)

Statement 5

REGINA GENERAL HOSPITAL

STATEMENT OF CASH FLOWS

For the Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Income (loss) from operations	$ 831,390	$ 217,982
Hospital Revenue Act expenditures	(179,951)	(291,617)
Bond discount amortization	(114,695)	(130,215)
	536,744	(203,850)
Net change in non-cash working capital balances (Note 14)	876,680	(101,134)
Cash provided by (used in) operating activities	1,413,424	(304,984)
Cash provided by (used in) investment activities:		
Purchase of fixed assets	(4,515,436)	(2,737,563)
Net change in non-cash working capital balances (Note 14)	(120,653)	(155,700)
	(4,636,089)	(2,893,263)
Purchase of long term investments (net of disposals)	(2,067,734)	(1,069,960)
Long term investments maturing and due within next year	127,064	328,837
Proceeds on disposal of assets	21,986	37,618
Cash (used in) investment activities	(6,554,773)	(3,596,768)
Cash provided by (used in) financing activities:		
Long term capital lease - principal	(232,927)	(6,816)
Funds provided for regeneration (Note 12)	3,059,043	965,959
Capital grants	913,760	1,121,520
Donations and other revenue	1,548,793	690,122
Grants under The Hospital Revenue Act	1,006,603	976,721
Cash provided by financing activities	6,295,272	3,747,506
Net increase (decrease) in cash during the year	1,153,923	(154,246)
Cash position at the beginning of year	6,500,009	6,654,255
Cash position at end of year	$7,653,932	$6,500,009

(See accompanying notes)

REGINA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Status of Hospital

The Regina General Hospital was incorporated in 1907 as a city hospital, and was subsequently sold to the Province of Saskatchewan in 1974. The Board of Governors, Regina General Hospital was created as a body corporate by order-in-council 893/74 effective July 1, 1974, and continues to have the responsibility to manage, control and operate the hospital pursuant to the provisions of The Public Health Act.

2. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies.

(a) Revenue

Department of Health operating grant revenue is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Saskatchewan Hospital Services Branch. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Saskatchewan Hospital Services Branch, are accounted for in the year that they are determined, as adjustments to Inpatient service revenue (see note 9).

(b) Capital Grants

Capital grants from Department of Health are recorded directly in the statement of equity in fixed assets when approved funds are expended, whether received or receivable.

(c) Depreciation

Fixed assets are being depreciated on a straight-line basis over their estimated useful lives as follows:

Building	- 2 1/2% to 6 2/3%
Land improvements	- 2 1/2% to 10%
Equipment	- 5% to 20%

The acquisition of fixed assets is financed primarily by government grants. A provision for depreciation, therefore, does not appear in the statement of operations, but is charged to equity in fixed assets to reflect the decrease in the book value of fixed assets.

(d) Fixed Assets Financed From Internal Funds

Fixed assets financed from internal funds are recorded in the statement of equity in fixed assets and an equivalent amount transferred from the statement of other equity.

(e) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The hospital follows the financial policy of recording accrued vacation pay for all staff and a corresponding amount of income from the Department of Health in the year in which the vacation leave and income are earned rather than in the year they are paid. An accounts receivable from the Department of Health and a similar amount of accrued vacation leave payable are recorded and included in the balance sheet at year end.

(f) Hospital Revenue Act

Under the Hospital Revenue Act, the hospital receives an annual grant from the City of Regina. The expenditure of half of the annual grant funds received requires Minister of Health approval. The remainder is spent under the direction of the Hospital Board.

The Minister of Health has annually authorized the payment of sick leave credits as a charge against funding provided under The Hospital Revenue Act.

This revenue and the associated expenditures are reflected in the statement of other equity.

(g) Sick Leave Credits

The hospital records sick leave credits when an employee terminates. No recognition in the accounts is made for sick leave credits accumulated prior to the employee's termination. (See note 8.)

(h) Donations

Donations are recorded when cash is received. Donations received for capital projects are recorded directly in the statement of equity in fixed assets.

3. Inventories

Inventories are valued at cost (weighted average) as follows:

	1991	1990
General Stores	$ 325,915	$ 358,568
Pharmacy	303,209	299,489
Laboratory	278,706	261,574
Other	51,070	215,749
	$ 958,900	$1,135,380

4. Land, Buildings, Equipment and Construction in Progress

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	$ 2,929,633	$ ---	$ 2,929,633	$ 2,929,633
Land improvements	738,470	558,145	180,325	228,746
Buildings	59,672,857	12,597,695	47,075,162	48,687,830
Equipment	21,113,344	11,834,874	9,278,470	10,189,734
Leased equipment (Note 6)	1,216,005	549,310	666,695	900,719
Construction in progress	3,450,865	---	3,450,865	391,822
	$89,121,174	$25,540,024	$63,581,150	$63,328,484

The Board of the Regina General Hospital has leased the majority of the land and buildings which were acquired from the City of Regina by the Province, from a provincial government agency for a nominal rental of $1 per year. The totals for buildings include costs for regenerated structures on leased premises.

5. Due to the Hospital Laundry Services of Regina

Effective November 1, 1974, an agreement was entered into between the Hospital Laundry Services of Regina and the Board of Governors, Regina General Hospital whereby the Board of Governors, Regina General Hospital agreed to administer, manage and maintain all of the business and operations of the Laundry.

An amount of $353,197 was due from the Regina General Hospital to the Hospital Laundry Services of Regina as at March 31, 1991 (1990 - $205,580), this amount being included in accounts payable. Financial statements for the Hospital Laundry Services include corresponding receivables from the Hospital.

6. Leased Equipment

The equipment under capital lease is amortized on a straight line basis over its economic life of 5 years. The amount of amortization charged to equity in fixed assets is $258,780 (1990 - $241,899).

The following is a schedule of the minimum lease payments under capital lease expiring January 31, 1994 - together with the balance of the obligation under capital lease.

6. Leased Equipment (Continued)

For the Year Ended March 31:

	1991	1990
1991	$ ---	$ 353,603
1992	353,603	353,603
1993	353,603	353,603
1994	293,526	293,526
Total minimum lease payments	1,000,732	1,354,335
Less amount representing interest @ 18.09%	219,100	377,296
Balance of obligation	781,632	977,039
Less current portion	232,927	195,407
	$ 548,705	$ 781,632

7. Commitments

At March 31, 1991, Regina General Hospital had fixed asset contractual commitments of $16,783 (1990 - $32,453). The commitments relate to the regeneration program in which funding has been approved by the Department of Health.

8. Contingent Liability

At March 31, 1991, there was a contingent liability of $1,831,703 (1990 - $1,868,302) for the unused sick leave credits payable upon termination. In accordance with the hospital's accounting policies (Note 2(f) and 2(g)), sick leave credits are recorded as a charge against other equity when employees terminate.

Union employees on staff prior to April 1, 1974 and out-of-scope employees on staff prior to January 1, 1975 are entitled to a cash payout of sick leave credits. Union employees are entitled to a cash payout of 50% of their unused sick leave credits upon termination, provided that they have ten or more continuous years of service and provided that the total accumulated credits is thirty days or more. The maximum payout per employee covered by the C.U.P.E. contract is 50% of 156 days. For other union employees the maximum is 50% of 140 days. Out-of-scope employees are entitled to maximum payout of 50% of 156 days, provided that they have ten or more continuous years of service with the Regina General Hospital.

9. Saskatchewan Hospital Services Branch (S.H.S.B.) Settlement

The final year-end settlement to S.H.S.B. has been estimated to be $475,283 (1990 - $273,765). This amount has resulted in a reduction of in-patient revenues as presented in the financial statements and is included in accounts payable.

10. Pension Plan

Employees of the Regina General Hospital participate in the Regina Civic Employees Superannuation and Benefit Plan which is a defined benefit plan. Presently, the Hospital contributes an amount equal to the amount contributed by the employees. Pension expense for the year amounted to $2,236,521 (1990 - $1,985,849) and is included in salaries and fringe benefits.

11. Non-Operating Revenue

Saskatchewan Hospital Services Branch permits the hospital to retain net income earned from non-operating activities. Non-operating net revenue includes:

	1991	1990
Investment income	$1,017,039	$ 836,815
Ancillary operations	358,105	346,473
Rental income	33,772	33,772
Donations	151,877	81,680
Other	63,902	74,559
	$1,624,695	$1,373,299

12. Capital Project Financing Arrangements

Funding for capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Health. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are as determined from time to time by the Minister of Finance. The agreement states that the obligation of the Hospital is limited to an amount equal to the funds received from the Department for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the Hospital. Due to the nature of this arrangement, no liability is recorded in the financial statements of the Hospital. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received/receivable.

Any amounts received which are not spent by the year end are shown as advances.

The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1991 was $40,020,431 (1990 - $37,273,241).

13. Hospital Revenue Act

Included in Other Equity at March 31, 1991 are $1,833,468 (1990 - $1,306,058) of Hospital Revenue Act funds which require Minister of Health approval prior to being spent.

14. Non-Cash Working Capital Changes

	1991	1990
Accounts receivable		
- Department of Health	$ (9,542)	$ (219,231)
- Patient services	(109,984)	(37,204)
- Sundry	(163,922)	378,850
Inventory	176,480	160,637
Prepaid expenses	15,681	(11,787)
Accounts payable	951,626	(1,366,694)
Accrued salaries payable	117,210	463,732
Advances	(259,042)	308,425
Capital lease obligation - due within one year	37,520	66,438
	$ 756,027	$ (256,834)
Add items relating to Investment Activities	120,653	155,700
	$ 876,680	$ (101,134)

15. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the hospital is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

Amounts due to/from related funding agencies and the terms of settlement are described separately in the financial statements and notes thereto.

16. Comparative Information

Certain 1990 balances have been reclassified to conform with the current year's presentation.

Chartered Accountants

Price Waterhouse

August 6, 1991

Auditors' Report

To the Members of
the Legislative Assembly

We have audited the balance sheet of Saskatoon Health Services Authority as at March 31, 1991 and the statement of revenue and expenditures and surplus for the period then ended. These financial statements are the responsibility of the authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the authority as at March 31, 1991 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Price Waterhouse

Chartered Accountants

Saskatoon Health Services Authority

Balance Sheet - March 31, 1991

Assets		
Current assets		
Cash	$ 57,911	
Accounts receivable	2,045	
Prepaid expenses	2,901	
		$ 62,857
Capital assets		1
		$ 62,858
Liabilities and Equity		
Current liabilities		
Accounts payable and accrued liabilities	$ 33,539	
Deferred revenue (Note 3)	29,319	
		$ 62,858
Surplus		-
		$ 62,858

Approved by the Board ______________________ Director ______________________ Director

Saskatoon Health Services Authority

Statement of Revenue and Expenditures and Surplus
For the period ended March 31, 1991

Revenue		
Saskatchewan Health	$ 147,681	
Other	115	
		$ 147,796
Expenditures		
Directors' fees	18,779	
Furniture and equipment	14,389	
Goods and services tax	419	
Insurance	411	
Office supplies	2,072	
Professional fees	47,975	
Rent	4,431	
Repairs and maintenance	1,415	
Salary and benefits	49,513	
Telephone	1,291	
Travel and sustenance	7,101	
		147,796
Excess of revenue over expenditures for the period and surplus, end of period		$ -

Saskatoon Health Services Authority

Notes to Financial Statements
March 31, 1991

1. Legal status

The authority was established under the Crown Corporations Act of Saskatchewan on October 24, 1990. As a result, these financial statements reflect the results of operations for the period ended March 31, 1991.

2. Summary of significant accounting policies

Capital assets
Capital assets are stated on the financial statements at a nominal value of $1.

The authority's investment in capital assets, at cost, is approximately $14,400.

No depreciation has been provided in the accounts. Additions, replacement and maintenance of capital assets are charged to operations in the year they are incurred.

3. Deferred revenue

As at March 31, 1991, the authority has deferred the recognition of funding revenue in the amount of $29,319. These amounts relate to initiatives which the authority commenced in the current year, but will not be completed until the next year.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of Souris Valley Regional Care Centre as at March 31, 1991, and the statements of operations, equity, and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Board's administration, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
November 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOURIS VALLEY REGIONAL CARE CENTRE

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$2,010,258	$1,070,632
Accounts receivable (Note 3)	202,037	154,198
Due from the Department of Health (Note 4 and Note 5)	170,695	523,750
Prepaid expenses	80,700	75,960
Inventories	551,529	583,713
Total	3,015,219	2,408,253
Fixed assets (Note 6)	313,246	342,299
Total Assets	$3,328,465	$2,750,552
LIABILITIES AND EQUITY		
Current:		
Accounts payable	$ 331,836	$ 136,932
Accrued salaries	274,585	247,625
Accrued vacation	700,620	676,276
Deferred revenue	17,167	26,188
Deferred capital grant	67,565	958
Loan (Note 10)	27,588	---
Total	1,419,361	1,087,979
Long-term loan (Note 10)	---	27,588
Working capital advance (Note 11)	150,000	150,000
Equity (Statement 3)	1,759,104	1,484,985
Total Liabilities and Equity	$3,328,465	$2,750,552
TRUST		
Assets:		
Cash in bank	$ 32,618	$ 32,335
Liabilities:		
Residents' Trust	$ 32,618	$ 32,335

(See accompanying notes)

Statement 2

SOURIS VALLEY REGIONAL CARE CENTRE

STATEMENT OF OPERATIONS

Year Ended March 31

	1991	1990
Operating Revenue		
Operating grant - Department of Health	$11,273,788	$10,731,704
Resident fees	2,338,455	2,263,382
Rentals and recoveries:		
Weyburn Mental Health Centre	279,461	288,287
Saskatchewan Property Management Corporation	183,831	151,987
Staff dining room	113,815	112,264
Workers' Compensation Board	140,273	61,292
Laundry revenue	121,229	115,349
Other	26,943	13,345
Total revenue from operations	14,477,795	13,737,610
Operating Expenses		
Resident care	6,157,329	5,764,408
Dietary	1,504,931	1,464,511
Laundry	553,420	475,997
Administration	2,166,016	2,045,362
Linen	125,109	114,549
Housekeeping	851,003	816,609
Resident activity and recreation	358,266	344,392
Plant operation	1,113,227	1,051,627
Plant maintenance	743,351	711,106
General medical	195,365	187,233
Other diagnostic and therapeutic	609,778	603,086
Total operating expenses	14,377,795	13,578,880
Operating surplus (Note 7)	100,000	158,730
Other Revenue:		
Investment income	205,359	162,367
Canteen	15,752	5,780
Parking revenue	3,017	1,839
Donations	302	4,007
Proceeds on fixed asset disposal	---	675
	224,430	174,668
Other Expenditures:		
Purchase of fixed assets	3,806	52,037
Non-capital expenses	17,452	4,307
	21,258	56,344
Surplus from other operations	203,172	118,324
Surplus for the year - Statement 3	$ 303,172	$ 277,054

(See accompanying notes)

Statement 3

SOURIS VALLEY REGIONAL CARE CENTRE

STATEMENT OF EQUITY

Year Ended March 31

		1991		1990
Equity in fixed assets:				
Balance, beginning of year		$ 342,299		$ 349,472
Fixed asset additions:				
- capital grants	$ 53,393		$ 58,175	
- operations	3,806	57,199	52,037	110,212
Fixed asset disposals		(2,902)		(3,910)
Depreciation		(83,350)		(113,475)
Balance, end of year		313,246		342,299
Accumulated Surplus (Unappropriated):				
Balance, beginning of year		1,118,116		842,901
Excess revenue over expenditure (Statement 2)	303,172		277,054	
Less: Appropriation for repayment of loan (Note 10)	(3,017)	300,155	(1,839)	275,215
Balance, end of year		1,418,271		1,118,116
Accumulated Surplus (Appropriated):				
Balance, beginning of year	24,570		22,731	
Appropriation for repayment of loan	3,017		1,839	
Balance, end of year		27,587		24,570
Total Equity (Statement 1)		$1,759,104		$1,484,985

(See accompanying notes)

Statement 4

SOURIS VALLEY REGIONAL CARE CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Operating activities		
Surplus for the year	$ 303,172	$ 277,054
Net change in non-cash working capital (Note 13)	636,454	48,063
Cash provided by (used in) operations	939,626	325,117
Investing activities		
Capital equipment grant	53,393	58,175
Purchases of equipment from capital grants	(53,393)	(58,175)
Cash provided by investing activities	---	---
Total cash provided (used)	939,626	325,117
Cash balance, beginning of year	1,070,632	745,515
Cash balance, end of year	$2,010,258	$1,070,632

(See accompanying notes)

SOURIS VALLEY REGIONAL CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Establishment of Centre

Order-in-Council #909/81 issued pursuant to The Housing and Special-Care Homes Act designated Souris Valley Regional Care Centre as a special care home effective July 1, 1981. The former designation of Souris Valley Extended Care Hospital was cancelled concurrently by Order-in-Council #946/81 issued pursuant to The Public Health Act.

2. Significant Accounting Policies

a) Revenue

Operating grant revenue is recorded on an accrual basis in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Estimated surplus (deficit) funding is recorded as repayable (receivable) with operating grant revenue adjusted by a corresponding amount in the current year. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department, are accounted for in the year that they are determined as adjustments to operating grant revenue, with corresponding amounts reflected as repayable (receivable) to (from) the Department of Health.

b) Equipment and Furnishings

Equipment transferred from the Department of Health is recorded at appraised value as at January 1, 1975. Equipment, leasehold improvements and furnishings purchased since January 1, 1975 are recorded at cost. On disposals capital assets are removed from the accounts at their carrying value and proceeds on disposal are recorded as ancillary revenue.

The acquisition of equipment and furnishings is financed either by capital grants from the Department of Health or from surplus funds of the Centre. Grants received are reflected as increases in "equity in fixed assets" to the extent that they are used to purchase assets. The excess, if any, is recorded as a deferred capital grant. Purchases of equipment and furnishings financed from surplus funds are recorded as expenditures in the "Statement of Operations" and also are reflected as increases in "equity in fixed assets" in the "Statement of Equity."

In accordance with normal fund accounting policies, a provision for depreciation does not appear in the Statement of Operations but is charged to unappropriated equity to reflect the decrease in value of the fixed assets. The fixed assets are depreciated on a straight line basis over the estimated useful life of the assets. The rate ranges from 10% to 20% per annum.

c) Inventories

Inventories are valued at average cost in central stores and maintenance, and at cost in other areas.

d) Accrued Vacation Pay

The Centre follows the policy of recording accrued vacation pay liability for all staff with a corresponding amount recorded as receivable from the Department of Health in the year in which the vacation leave is earned by employees rather than in the year it is paid.

3. Accounts Receivable

Under the Board approved policy, employees receive interest free loans repayable over two years for computer purchase program. Included in accounts receivable is $79,729 related to the Centre's employee computer purchase program.

4. Due from the Department of Health

	1991	1990
Accounts receivable - accrued vacation pay	$700,620	$676,276
Surplus funding repayable	(529,925)	(152,526)
	$170,695	$523,750

5. Accounts Receivable - Accrued Vacation Pay

The Department of Health is currently reviewing the appropriateness and consistency of the accounting policy being followed by regional care centres with respect to the recognition of accrued vacation pay as a receivable from the Department. If any change to the accounting policy is required, the Department will notify the Centres accordingly, and the necessary change will be accounted for in the year of change.

6. Fixed Assets

	1991			1990
	Capital Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment	$1,718,062	$1,412,644	$305,418	$336,328
Leasehold improvements	202,450	202,450	---	---
Building service equipment	67,785	67,785	---	---
Bazaar account - furniture and fixtures	37,424	29,596	7,828	5,971
	$2,025,721	$1,712,475	$313,246	$342,299

7. Operating Grant

Operating grants are made to the Centre by the Department of Health in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

Operating deficits will be the direct financial responsibility of the home, according to a departmental publication. Prior to 1984/85, grants were made to ensure special care homes operated on a break-even basis and accordingly operating surpluses were repayable to and operating deficits were funded by the Department.

8. Ancillary Revenue and Expenditures

According to arrangements made with the Department of Health, the Centre is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the operating grant revenue.

These ancillary funds retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Centre.

9. Lease Arrangement

Effective April 1, 1987, the Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Souris Valley Regional Care facility. Under this arrangement the Centre will not be required to make rental payments for the use of this facility.

10. Long Term Loan

This interest free loan was made by Saskatchewan Hospital Services Plan in 1976 to cover the cost of plug-ins for the parking lot, which must be repaid in 1991. Accordingly the Centre is appropriating yearly for the purpose of restricting the expenditure of surplus funds until the loan comes due.

11. Working Capital Advance

This advance was made by Saskatchewan Hospital Services Plan to the Souris Valley Regional Care Centre. The advance is interest-free and repayable at the discretion of the Continuing Care Division, Department of Health.

12. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown-controlled departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

13. Changes in Components of Non-Cash Working Capital

	1991	1990
Decrease in accrued grants receivable	$ 353,055	$ 148,446
(Increase) decrease in accounts receivable	(47,839)	383
Decrease (increase) in inventory	32,184	(35,898)
Increase in prepaid expenses	(4,740)	(9,127)
Increase (decrease) in accounts payable	194,904	(174,722)
Increase in accrued salaries	26,960	24,983
Increase in vacation pay	24,344	92,582
(Decrease) increase in deferred revenue	(9,021)	458
Increase in deferred capital grant	66,607	958
Net changes in non-cash working capital	$ 636,454	$ 48,063

14. Comparatives

Certain prior year comparative figures have been reclassified to conform with the current year presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the balance sheet of The South Saskatchewan Hospital Centre as at March 31, 1991 and the statements of equity in fixed assets, unappropriated equity, appropriated equity, operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 13, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOUTH SASKATCHEWAN HOSPITAL CENTRE
BALANCE SHEET
As At March 31, 1991

(with comparative figures as at March 31, 1990)

	1991	1990
ASSETS		
Current:		
Cash on hand and in bank	$ 1,374,035	$ 719,792
Short term investments at cost which approximates market value	8,820,767	7,999,904
Accounts receivable Saskatchewan Health - H.S.B. (Note 8)	8,032,435	4,145,542
Accounts receivable - S.P.M.C.	477,831	1,154,707
Accounts receivable less allowance for doubtful accounts - (1991-$41,632; 1990-$34,446)	2,127,304	2,055,892
Inventories at cost	2,266,749	2,117,829
Prepaid expenses	345,360	313,592
Total Current Assets	23,444,481	18,507,258
Non-Current:		
Accounts receivable (Note 9)	350,835	491,575
Designated Hospital Revenue Tax Funds:		
Short term investments - at cost which approximates market value (Note 4)	3,971,066	3,456,049
Fixed:		
Building, equipment and leasehold improvements (Notes 1 (e) and 3)	68,870,387	68,215,846
	$96,636,769	$90,670,728
LIABILITIES AND EQUITY		
Current:		
Accounts payable and accrued liabilities	$ 6,234,764	$ 6,561,595
Accrued vacation pay	4,025,970	3,846,157
Donations and patients' trust fund	1,861,860	1,010,725
Medical recruitment fund	360,600	345,600
Advances from Saskatchewan Health - H.S.B.	2,737,280	1,792,705
Total Current Liabilities	15,220,474	13,556,782
Equity:		
Equity in fixed assets - Statement 2	68,870,387	68,215,846
Unappropriated equity - Statement 3	7,769,545	5,218,043
Appropriated equity - Hospital Revenue Tax Funds - Statement 4	4,776,363	3,680,057
	81,416,295	77,113,946
	$96,636,769	$90,670,728

(See accompanying notes to the financial statements)

Statement 2

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF EQUITY IN FIXED ASSETS
Year Ended March 31, 1991

(with comparative figures for the previous year)

	1991	1990
Balance, beginning of year	$68,215,846	$67,121,374
Fixed asset purchases during year	4,782,262	5,169,582
Depreciation	(4,070,572)	(4,050,328)
Net book value of assets sold	(57,149)	(24,782)
Balance, end of year - to Statement 1	$68,870,387	$68,215,846

(See accompanying notes to the financial statements)

Statement 3

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF UNAPPROPRIATED EQUITY
Year Ended March 31, 1991

(with comparative figures for the previous year)

	1991	1990
Balance, beginning of year	$ 5,218,043	$ 2,557,294
Surplus from operations (Statement 5)	107,922	388,175
Surplus from ancillary operations (Note 1 (c) and 2)	2,398,038	1,757,701
Funds received for the purpose of acquiring building, equipment and leasehold improvements:		
Equipment grants from Saskatchewan Health - H.S.B. (Note 6 (a))	2,022,674	2,668,785
Construction financing received from the Saskatchewan Property Management Corporation (Note 6 (b))	1,862,797	1,918,258
Donations	824,998	907,938
Hospital Revenue Tax funds	81,322	168,639
Purchase of fixed assets	(4,782,262)	(5,169,582)
Proceeds from sale of equipment	36,013	20,835
Balance, end of year - to Statement 1	$ 7,769,545	$ 5,218,043

(See accompanying notes to the financial statements)

Statement 4

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF APPROPRIATED EQUITY - (HOSPITAL REVENUE TAX FUNDS)
Year Ended March 31, 1991

(with comparative figures for the previous year)

	1991	1990
Balance, beginning of year	$ 3,680,057	$ 2,656,420
Funds received under The Hospital Revenue Act	1,177,62[illegible]	1,192,276
Funds used to acquire buildings, equipment and leasehold improvements	(81,322)	(168,639)
Balance, end of year (Note 1 (g) and 4) - to Statement 1	$ 4,776,363	$ 3,680,057

(See accompanying notes to the financial statements)

Statement 5

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF OPERATIONS
Year Ended March 31, 1991

(with comparative figures for the previous year)

	1991	1990
REVENUE:		
Inpatient service	$80,502,514	$75,656,677
Outpatient service	7,558,046	7,304,893
Other	2,450,061	2,485,839
Total Revenue	90,510,621	85,447,409
EXPENSES:		
Salaries, fringe benefits and other remuneration	65,122,016	60,474,457
Medical and surgical supplies and drugs	9,943,313	9,799,169
Maintenance and repair	2,270,438	2,208,496
Utilities	2,104,668	2,064,296
Laundry	1,943,840	1,961,747
Food	1,495,233	1,421,679
Other	7,523,191	7,129,390
Total Expenses	90,402,699	85,059,234
Surplus from operations	$ 107,922	$ 388,175

(See accompanying notes to the financial statements)

Statement 6

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31, 1991

(with comparative figures for the previous year)

	1991	1990
Cash provided by (used in) operating activities:		
Surplus from operations (Statement 5)	$ 107,922	$ 388,175
Surplus from ancillary operations (Note 2)	2,398,038	1,757,701
Net change in non-cash working capital (Note 7)	(1,140,005)	1,089,894
Cash provided by operating activities	1,365,955	3,235,770
Cash provided by (used in) investment activities:		
Designated hospital revenue investments - net	(515,017)	(1,427,436)
Capital expenditures	(5,427,207)	(4,163,815)
Proceeds on disposal of fixed assets	36,013	20,835
Accounts receivable - non-current portion	140,740	(491,575)
Supplier advance - non-current portion	---	170,000
Cash used in investment activities	(5,765,471)	(5,891,991)
Cash provided by (used in) financing activities:		
Capital funding from:		
Saskatchewan Health - H.S.B.	1,979,335	3,277,290
Saskatchewan Property Management Corporation	2,539,673	1,115,294
The Hospital Revenue Act	1,177,628	1,192,276
Other	177,986	154,500
Cash provided by financing activities	5,874,622	5,739,360
Net increase in cash and short-term investments during the year	1,475,106	3,083,139
Cash and short-term investments, beginning of year	8,719,696	5,636,557
Cash and short-term investments, end of year	$10,194,802	$ 8,719,696

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN HOSPITAL CENTRE
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1991

1. Accounting Policies

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type:

(a) Accrual Accounting

The South Saskatchewan Hospital Centre follows the accrual method of accounting, except where stated in the following policies.

(b) Revenue

Provincial operating grant revenue is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by Saskatchewan Health - Hospital Services Branch (H.S.B.). Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by H.S.B., are accounted for as adjustments to Inpatient service revenue in the year that they are determined.

(c) Ancillary Revenue

Ancillary operations are shown in the Statement of Unappropriated Equity. This is done to reflect only the operating activities of The South Saskatchewan Hospital Centre in the Statement of Operations.

(d) Inventories

Inventories are valued at cost, determined on the first in, first out basis.

(e) Fixed Assets

Fixed assets are initially recorded at cost. Normal maintenance and repairs are expensed as they are incurred.

Depreciation is calculated on the straight-line basis. The leasehold improvements of the Pasqua Hospital are amortized over the remaining life of the lease. The building costs of the Plains Health Centre are depreciated at 2.5% per annum. Equipment is generally depreciated in accordance with procedures set out in the Canadian Hospital Accounting Manual.

The acquisition of fixed assets of the Centre is partially funded through government grants. Since these grants are of a non-operating nature, they are not included in the Statement of Operations but are recorded directly in the Statement of Unappropriated Equity. A provision for depreciation, therefore, does not appear in the Statement of Operations but is charged to Equity In Fixed Assets to reflect the decrease in the unamortized cost of the fixed assets.

(f) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (ie. when the vacation is actually taken). The Centre has adopted the accounting policy of recording accrued vacation pay for all staff and a corresponding amount of income from Saskatchewan Health - H.S.B. in the year in which the vacation leave and income are earned rather than the year the vacation leave and income are paid.

(g) Hospital Revenue Act

Under The Hospital Revenue Act, the City of Regina provides funding to the Centre. One half of these funds are initially classified as "frozen" since the approval of the Minister of Health is required before expenditures can be made.

(h) Donations

Donations are recorded as deferred revenue (Donations and Patients Trust Funds) when cash is received or receivable. Amounts are transferred from deferred revenue to equity in fixed assets as expenditures are made.

2. Ancillary Operations

Saskatchewan Health - H.S.B. permits Hospitals to retain net income earned from non-operating activities.

	1991	1990
Revenue		
Ancillary operations	$ 1,179,707	$ 1,027,903
Investment income	1,524,804	967,234
	2,704,511	1,995,137
Expenses	306,473	237,436
Surplus	$ 2,398,038	$ 1,757,701

3. Building, Equipment and Leasehold Improvements

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
PASQUA HOSPITAL				
- construction in progress	$ 3,602,822	$ ---	$ 3,602,822	$ 1,880,265
- building construction & leasehold improvements subsequent to September 1, 1972	52,997,590	10,073,959	42,923,631	44,230,596
- equipment	18,549,134	12,281,408	6,267,726	6,563,646
PLAINS HEALTH CENTRE				
- construction in progress	304,154	---	304,154	317,068
- building	15,849,873	6,430,311	9,419,562	9,677,249
- equipment	16,080,877	9,728,385	6,352,492	5,547,022
	$107,384,450	$38,514,063	$68,870,387	$68,215,846

The Board of Governors of The South Saskatchewan Hospital Centre has leased the Pasqua Hospital from the Saskatchewan Property Management Corporation for a term of thirty-three years beginning September 1, 1972, for a nominal rental of $1 per year.

4. Hospital Revenue Tax Funds

At March 31, 1991, the balance of the Hospital Revenue Tax funds amounted to $4,776,363 (1990 - $3,680,057). Included in this amount is $3,971,066 (1990 - $3,456,049) which is designated as follows:

(a) $2,307,176 (1990 - $1,710,837) which requires Minister of Health approval prior to being spent.

(b) $1,663,890 (1990 - $1,745,212) for the implementation of Hospital Information Systems out of a total of $2,000,000 committed for this project.

5. Commitments

At March 31, 1991, the Centre had fixed asset commitments of $5,461,488 (1990 - $2,774,038).

6. Operating, Equipment and Capital Construction Funding

(a) Operating and Equipment Grants

Saskatchewan Health - Hospital Services Branch provides operating and equipment grants to the Centre. During the year ended March 31, 1991, operating grants totalled $85,776,383 (1990 -$80,874,370) and equipment grants totalled $2,022,674 (1990 - $2,668,785).

(b) Capital Construction Funds

Funding for capital projects is arranged through agreements with the Saskatchewan Property Management Corporation (S.P.M.C.) and Saskatchewan Health. Under the terms of the agreements, the repayment requirements of the obligations and the interest rate applicable to the funding received are as determined from time to time by the Minister of Finance. The agreement states that the obligation of the Centre is limited to an amount equal to the funds received from Saskatchewan Health for this repayment purpose and also provides for the repayment of these funds by Saskatchewan Health directly to S.P.M.C. on behalf of the Centre. Due to the nature of this agreement, no liability is recorded in the financial statements of the Centre. Loan proceeds from S.P.M.C. are recorded as capital grants in the year in which they are received/ receivable.

During the year ended March 31, 1991, capital construction funds received totalled $1,862,797 (1990 - $1,918,258). The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1991 was $8,861,495 (March 31, 1990 - $6,832,542).

7. Net Change in Non-Cash Working Capital

	1991	1990
Accounts receivable	$(3,267,954)	$ (621,035)
Inventories	(148,920)	99,240
Prepaid expenses	(31,768)	(52,566)
Supplier advance - current portion	---	80,000
Accounts payable and accrued liabilities	318,114	773,153
Accrued vacation pay	179,813	383,438
Donations and trust fund	851,135	(56,715)
Medical recruitment fund	15,000	1,349
Advances from Saskatchewan Health - H.S.B.	944,575	483,030
	$(1,140,005)	$ 1,089,894

8. Accounts Receivable Saskatchewan Health - H.S.B.

	1991	1990
Vacation pay accrual	$ 4,025,970	$ 3,846,157
Operating expenditures	130,650	164,266
Inpatient and outpatient operating grant revenue	3,562,315	---
Medical recruitment fund	313,500	135,119
	$ 8,032,435	$ 4,145,542

9. Accounts Receivable

The South Saskatchewan Hospital Centre provided staff with the opportunity to purchase computer equipment and software by offering three year interest free loans to employees. Under this arrangement, promissory notes, payable upon demand, totalling $667,926 are outstanding from 255 employees who were given the option to repay the outstanding amount by 78 equal bi-weekly deductions from payroll.

10. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

11. Pension Plan

Employees of the Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees. The amount of these contributions during the year was $1,870,013 (1990 - $1,720,900) and is included in Salaries, fringe benefits and other remuneration.

12. Incorporation

The South Saskatchewan Hospital Centre is continued under The South Saskatchewan Hospital Centre Act.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the St. Louis Alcoholism Rehabilitation Centre as at March 31, 1991 and the statements of revenue, expenditure and unexpended grant balance, unappropriated equity and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the St. Louis Alcoholism Rehabilitation Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 24, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Cash	$ 70,494	$ 51,225
Accounts receivable	645	---
Prepaid expenses	4,686	3,451
Inventory, at cost	2,275	4,261
Fixed assets, at cost(Note 7)	126,513	125,034
	$204,613	$183,971
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	$ 2,243	$ 2,595
Unexpended grant balance - Saskatchewan Alcohol and Drug Abuse Commission (Statement 2)	41,767	31,342
Total Liabilities	44,010	33,937
Equity:		
Unappropriated Equity - (Statement 3)	---	25,000
Equity in Fixed Assets - (Statement 3)	126,513	125,034
Appropriated Equity - (Note 6)	34,090	---
	$204,613	$183,971

(See accompanying notes)

Statement 2

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED GRANT BALANCE

Year Ended March 31

	1991	1990
Revenue:		
Grant - Saskatchewan Alcohol and Drug Abuse Commission	$625,590	$423,390
Interest	10,485	9,257
Miscellaneous	7,074	4,686
	643,149	437,333
Expenditure:		
Salaries and employee benefits	439,404	264,204
Food	53,316	30,278
Utilities	34,793	29,721
Rent (Note 3)	27,783	27,452
Building maintenance	15,352	8,307
Professional services	9,075	4,893
Board honoraria and expenses	8,314	14,349
Furniture and equipment purchases and rental	5,827	4,460
Vehicle expenses	5,714	4,551
Contractual services	5,465	4,870
Printing, postage and office supplies	4,883	3,261
Insurance	4,526	4,913
Staff training and travel	2,403	4,619
Miscellaneous	6,779	15,113
	623,634	420,991
Excess of revenue over expenditure	19,515	16,342
Add:		
Unexpended grant balance, beginning of year	31,342	16,717
Transfer from unappropriated equity - Statement 3 (Note 5)	10,290	15,620
Less:		
Payment to Saskatchewan Alcohol and Drug Abuse Commission	---	16,717
Surplus retained - Statement 3 (Note 5)	19,380	620
Unexpended grant balance, end of year - Statement 1	$ 41,767	$ 31,342

(See accompanying notes)

Statement 3

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

STATEMENT OF UNAPPROPRIATED EQUITY AND EQUITY IN FIXED ASSETS

Year Ended March 31

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$125,034	$114,683
Add: Purchases	4,112	11,617
Less: Disposals	2,633	1,266
Balance, end of year - Statement 1	126,513	125,034
Unappropriated Equity:		
Accumulated surplus balance, beginning of year	25,000	40,000
Add: Surplus retained (Statement 2) (Note 5)	19,380	620
Less: Transfer to unexpended grant balance (Statement 2) (Note 5)	10,290	15,620
Appropriation to reserve for Furniture/ Equipment (Note 5 and 6)	29,000	---
Appropriation to reserve for Building Maintenance (Note 5 and 6)	5,090	---
Balance, end of year - Statement 1	---	25,000

(See accompanying notes)

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority

Pursuant to Section 85 of The Public Health Act, a board of governors was established on February 1, 1979 to operate an alcoholism rehabilitation hospital to be known as the St. Louis Alcoholism Rehabilitation Centre. The Centre commenced operations on October 1, 1979.

2. Significant Accounting Policies

a) Unexpended (Overexpended) Grant Balance

Under an agreement entered into between the Board of Governors of the Centre and the Saskatchewan Alcohol and Drug Abuse Commission, the Commission has agreed to supply the Board with the funds necessary to operate the Centre, based on budgets prepared by the Board and approved by the Commission.

The agreement provides that where the total grant paid in a fiscal year exceeds total allowable expenditures less other income of the Centre for the year, the excess, upon its determination by the Commission, may be considered a debt due and payable by the Board to the Commission and may be offset against any future sums payable by the Commission to the Board or otherwise recovered. The Commission has established a policy allowing the Centre to retain and use a portion of its operating surpluses for special purposes, as described in Note 5. The financial statements reflect the substance of these arrangements by recognizing the amount received in the year as grant revenue from the Commission for that year and by treating the difference between revenue and expenditure in any fiscal year as an adjustment of the under or overexpended balance of grant funds at the end of the previous fiscal year, after accounting for the amount permitted to be retained.

b) Fixed Assets

Fixed asset purchases are charged as an expense against operations in the year of purchase. To maintain accountability for fixed assets, the Centre also records the purchase of fixed assets, other than fixtures, as assets with a corresponding entry to "Equity in Fixed Assets". No allowance for depreciation is recorded by the Centre. On disposal, fixed assets are removed from the accounts at their carrying value and proceeds recorded as miscellaneous revenue.

3. Lease Commitments

The Board has leased the St. Louis Alcoholism Rehabilitation Centre land and buildings until June 30, 1993. Payments due in future fiscal years are as follows:

1991/92 -	$28,825
1992/93 -	29,172
1993/94 -	7,293

4. Other Activities

A canteen is operated at the Centre to provide miscellaneous items to the staff and clients. Canteen operations are handled by the staff of the Centre and are not considered to form part of the Centre's operations. Profits and any client donations received are used to purchase recreation equipment for the use of clients as decided by the staff.

The Centre also holds funds in safekeeping for clients during their stay at the Centre. These funds are kept at the Centre and do not earn any interest.

The above activities are not reflected in these financial statements.

5. Surplus Retention

The Saskatchewan Alcohol and Drug Abuse Commission (SADAC) has established a policy which permits the Centre to retain operating surpluses to a maximum of $10,000 or 5% of the approved annual budget, whichever is the lesser, and to utilize such surpluses for certain designated purposes subject to the approval of SADAC.

Effective March 25, 1988, SADAC's surplus retention policy was that the maximum accumulated surplus cannot exceed the lesser of $25,000 or 20% of the annual budget for the previous year. However, SADAC allowed the Centre to retain its accumulated surplus of $40,000 at March 31, 1988 pending SADAC's review of the Centre's audited financial statements and submission of expenditure proposals by the Centre's Board.

Approval to retain $10,000 in respect of the 1990/91 fiscal year has been requested of the Commission by the Centre and is expected to be granted. Furthermore, in the current year, an additional $9,380 was requested and approved to be retained relating to 1989/90. This total of $19,380 is reflected in Statements 2 and 3 as surplus retained and appropriated to reserves.

During the 1990/91 fiscal year, expenditures totalling $10,290 (1990 - $15,620) were approved as charges against the Centre's retained surplus account. The 1990/91 expenditures were comprised of:

Display panel	$ 183
Tractor	3,500
Boiler maintenance	6,313
Furniture/equipment	294
	$10,290

These expenditures were charged to operating expense accounts. In order to reflect the reduction in surplus, however, an equivalent amount was transferred from accumulated surplus to unexpended grant balance (Statements 2 and 3).

Effective for the 1990/91 fiscal year, the Commission's surplus retention policy was amended. The revised policy requires accumulated surpluses at year end be appropriated to Reserves within limits set by SADAC. Appropriations to reflect this requirement are set out in Statement 3.

6. Appropriations to Reserves

In the current year the reserves were established as outlined below:

	Reserve for Furniture/ Equipment	Reserve for Building Maintenance	Total Reserves
Balance, beginning of year	$ ---	$ ---	$ ---
Appropriation from Unappropriated Equity (Statement 3)	29,000	5,090	34,090
Balance, end of year - to Statement 1	$ 29,000	$ 5,090	$ 34,090

7. Fixed Assets

	1991	1990
Leasehold improvements at cost	$ 42,793	$ 42,793
Furniture and equipment at cost	83,720	82,241
	$126,513	$125,034

8. Comparative Information

Certain 1990/91 balances have been reclassified to conform with the current year's presentation.

The 1989/90 comparatives reflect that the bargaining unit employees of the Centre conducted a six month strike during the term.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of University Hospital Board as at March 31, 1991 and the statements of changes in unappropriated equity, changes in appropriated equity, changes in fixed assets equity, operations, and changes in financial position for the year then ended. These financial statements are the responsibility of the Board. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 5, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

BALANCE SHEET
AS AT MARCH 31

	1991	1990
ASSETS		
Current		
Cash on hand and in bank	$ 1,687,449	$ (158,632)
Investments, at cost (market value - 1991 - $9,847,074; 1990 - $11,805,641)	9,847,074	11,805,641
Accounts receivable (net of allowance for doubtful accounts - 1991 - $56,288; 1990 - $46,441)	3,322,740	2,699,570
Due from Saskatchewan Health (Notes 1(c), 1(e), 1(f))	2,104,255	3,174,706
Due from Saskatchewan Property Management Corporation (Note 1(c))	811,576	45,371
Inventories (Note 2)	2,299,654	2,255,711
Prepaid expenses and deferred charges	143,716	173,052
	20,216,464	19,995,419
Restricted Investments, at cost (market value - 1991 - $12,723,324; 1990 - $9,471,929) (Note 3)	12,723,324	9,471,929
Fixed Assets		
Building, equipment and construction in progress (Note 4)	117,452,935	117,096,248
	$150,392,723	$146,563,596
LIABILITIES AND EQUITY		
Current		
Payables and accruals (Note 1(e))	$ 14,606,513	$ 13,630,908
Long term debt (Note 5)	1,490,553	1,779,709
Total liabilities	16,097,066	15,410,617
Equity		
Unappropriated (Statement 2)	5,609,953	6,364,512
Appropriated (Statement 3)	12,723,324	9,471,929
Fixed assets (Statement 4)	115,962,380	115,316,538
	134,295,657	131,152,979
	$150,392,723	$146,563,596

(See accompanying notes to the financial statements)

Statement 2

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF CHANGES IN UNAPPROPRIATED EQUITY
YEAR ENDED MARCH 31

	1991	1990
Balance, April 1	$ 6,364,512	$ 7,098,516
Add:		
Surplus from Operations (Statement 5)	---	300,000
Donated Capital (Note 1 (c))		
Grants from Saskatchewan Health	1,530,409	1,593,570
Grants from Saskatchewan Property Management Corporation	2,889,576	1,647,597
Donations	1,670,271	1,441,518
Investment income (Note 1 (d))	2,650,381	2,449,630
Net ancillary income (Notes 1 (d) and 6)	780,344	668,064
Transfer from appropriated equity (Statement 3)	---	2,309,096
	9,520,981	10,409,475
Deduct:		
Deficit from operations (Statement 5)	909,192	---
Transfer to equity in fixed assets (Statement 4)		
- net purchases	5,825,797	6,472,547
- debt repaid	289,156	259,767
Transfer to appropriated equity (Statement 3)	3,251,395	4,411,165
	10,275,540	11,143,479
Balance, March 31 (Statement 1)	$ 5,609,953	$ 6,364,512

(See accompanying notes to the financial statements)

Statement 3

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF CHANGES IN APPROPRIATED EQUITY
YEAR ENDED MARCH 31

	1991	1990
Balance, April 1	$ 9,471,929	$ 7,369,860
Transfer to unappropriated equity (Statement 2)	---	(2,309,096)
Transfer from unappropriated equity (Statement 2)	3,251,395	4,411,165
Balance, March 31 (Note 7) (Statement 1)	$ 12,723,324	$ 9,471,929

Statement 4

STATEMENT OF CHANGES IN FIXED ASSETS EQUITY
YEAR ENDED MARCH 31

	1991	1990
Balance, April 1	$115,316,538	$113,178,442
Add:		
Transfer from unappropriated equity (Statement 2)		
- net purchases	5,825,797	6,472,547
- debt repaid	289,156	259,767
Gain on disposal - Equipment	4,291	49,292
	6,119,244	6,781,606
Deduct:		
Depreciation (Note 1 (b))	5,473,402	4,643,510
Balance, March 31 (Statement 1)	$115,962,380	$115,316,538

(See accompanying notes to the financial statements)

Statement 5

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31

	1991	1990
Revenue (Note 8):		
In-Patient	$ 89,086,191	$ 85,251,346
Out-Patient	13,824,767	13,302,368
Other	4,518,337	4,091,330
	107,429,295	102,645,044
Expenses:		
Salaries and Employee Benefits	76,921,151	73,611,384
Drugs, Medical & Surgical Supplies	12,178,082	11,392,123
Plant Operation & Maintenance	5,294,881	5,609,715
Laundry	1,584,638	1,617,938
Food	1,241,242	1,215,027
Other	8,610,543	8,032,652
	105,830,537	101,478,839
Excess of Revenue over Expenditure	1,598,758	1,166,205
Deduct estimated year end settlement (Note 1 (f) and 10)	2,298,380	866,205
Deduct prior year adjustment (Note 1(f))	209,570	---
(Deficit) surplus from Operations	$ (909,192)	$ 300,000

(See accompanying notes to the financial statements)

Statement 6

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31

	1991	1990
Cash provided by operating activities:		
Operating surplus (deficit)	$ (909,192)	$ 300,000
Investment income	2,650,381	2,449,630
Net ancillary income (Note 6)	780,344	668,064
Add ancillary depreciation not requiring an outlay of cash	772,139	279,814
	3,293,672	3,697,508
Net change in non-cash working capital balances related to operations (Note 9)	2,292,282	(3,102,980)
Cash provided by operating activities	5,585,954	594,528
Cash provided by (used in) investment activities:		
Purchase of fixed assets	(7,510,889)	(6,999,375)
Proceeds from disposal of fixed assets	94,711	80,662
Sale (purchase) of investments	(3,251,395)	(2,102,069)
Cash used in investment activities	(10,667,573)	(9,020,782)
Cash provided by (used in) financing activities:		
Capital grants from Saskatchewan Health	2,889,577	1,530,667
Capital grants from Saskatchewan Property Management Corporation	698,441	1,580,000
Donations	1,670,271	1,441,518
Repayment of long-term debt	(289,156)	(259,767)
Cash provided by financing activities	4,969,133	4,292,418
Net (decrease) increase in cash during year	(112,486)	(4,133,836)
Cash and short-term investments at beginning of year	11,647,009	15,780,845
Cash and short-term investments at end of year	$11,534,523	$11,647,009

(See accompanying notes to the financial statements)

UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1991

1. Accounting Policies

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type.

a) The Hospital follows the accrual method of accounting.

b) Depreciation

All fixed assets are depreciated at annual rates - calculated to amortize the costs over their estimated useful lives as follows:

Building - cindercrete structure	- 3 1/3% straight line
Building - concrete structure	- 2% straight line
Building - frame structure	- 5% straight line
Major equipment	- 6 1/4% straight line
Saskatoon Central Hospital Linen Services	
- building	- 10% straight line
- equipment	- 10% straight line

The acquisition of fixed assets is financed by government grants, and private and corporate donations. A provision for depreciation, therefore, does not appear in the statement of operations but is charged to fixed assets equity to reflect the decrease in the unamortized cost of the fixed assets.

c) Capital Grants

Capital grants received during the year from Governments, individuals and corporations, totalling $6,090,256 (1990 - $4,682,685) have been credited as donated capital to unappropriated equity.

d) Ancillary Operations

By agreement with Saskatchewan Health - Urban Hospital Branch, the Hospital is entitled to retain investment income and a portion of the net income earned from ancillary operations. That portion which is not to be retained is included in other revenue in the statement of operations and the retainable portion is presented as net ancillary income in the statement of changes in unappropriated equity.

e) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The Hospital has adopted the financial policy of recording accrued vacation pay for all staff and a corresponding amount of income from Saskatchewan Health - Urban Hospital Branch in the year in which the vacation leave and income are earned, rather than the year the vacation leave and income are paid.

f) Estimated Year End Settlement

The Hospital estimates at year end the amount that is to be received from, or returned to, Saskatchewan Health - Urban Hospital Branch in keeping with year end settlement guidelines. The estimated year end settlement for 1991 is a payable for $2,298,380 (see Note 10 for contingency) compared to a payable in 1990 of $866,205. Adjustments to the estimated final settlement, as determined in the annual settlement review by the Urban Hospital Branch, are accounted for in the year that they are determined, as adjustments through the statement of operations.

2. Inventories

Inventories are valued at cost as follows:

	1991	1990
General stores	$ 898,495	$ 800,905
Pharmacy	483,108	436,173
Maintenance	646,875	658,196
Linen	271,176	360,437
	$2,299,654	$2,255,711

3. Restricted Investments

These investments represent term deposits which have been segregated to provide funds for reserves included in appropriated equity (see Note 7 for appropriated equity).

4. Buildings and Equipment

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Building	$116,493,719	$ 26,094,835	$ 90,398,884	$ 90,432,820
Equipment	47,930,526	20,876,475	27,054,051	26,663,428
	$164,424,245	$ 46,971,310	$117,452,935	$117,096,248

5. Long Term Debt

	1991	1990
Saskatchewan Health loan, 8 1/8% due 1994	$ 381,707	$ 472,603
Principal and interest on Saskatchewan Health loan is payable in semi-annual installments of $63,743.		
Manufacturers Life Insurance Company loan 12.375% due 1995	1,108,846	1,307,106
Principal and interest on the Manufacturers Life Insurance Company loan is payable in monthly installments of $28,772.		
	$1,490,553	$1,779,709

The Hospital has pledged, as collateral against the Manufacturers Life Insurance Company loan, the leasehold estate of the Hospital in the lease entered into with the University of Saskatchewan including an assignment of the revenues from the parking facilities.

6. Ancillary Operations

	1991			1990
	Revenue	Expenses	Net Income	Net Income
Parkade	$1,188,176	$1,017,158	$ 171,018	$ (101,855)
Coffee shop	892,518	816,062	76,456	100,324
Out-patient dispensary	1,651,529	1,514,570	136,959	115,382
Saskatoon Central Hospital Linen Services	3,308,117	3,151,319	156,798	247,331
Other	317,049	77,936	239,113	306,882
	$7,357,389	$6,577,045	$ 780,344	$ 668,064

7. Appropriated Equity

Appropriated equity consists of the following reserves:

	1991	1990
Reserve for computerization of hospital activities	$ 700,000	$ 500,000
Reserve for diagnostic and other medical equipment	5,600,000	3,650,000
Reserve for committed equipment purchases	1,543,324	523,465
Reserve for memorial gate bypass	80,000	700,000
Reserve for parkade addition	4,000,000	4,000,000
Reserve for laundry facilities	800,000	98,464
Total appropriated equity	$12,723,324	$9,471,929

8. Provincial Plan Funding

The Government of Saskatchewan through Saskatchewan Health - Urban Hospital Branch provides operating funds to the University Hospital Board. During the 1990/91 fiscal year, this funding amounted to $99,617,496 (1989/90 - $95,308,464).

9. Net Change in Non-cash Working Capital Balances Related to Operations

	1991	1990
Accounts receivable	$ (623,170)	$ 143,033
Due from Saskatchewan Health	1,070,451	(1,187,525)
Due from Saskatchewan Property Management Corporation	65,763	44,452
Inventories	(43,943)	(79,297)
Prepaid expenses and deferred charges	29,336	(31,957)
Payables and accruals	1,793,845	(1,991,686)
	$ 2,292,282	$(3,102,980)

10. Contingency

The Hospital has a contingency for any adjustment to the estimated final settlement which it has accrued as a payable of $2,298,380 to Saskatchewan Health - Urban Hospital Branch (see Note 1(f)) given an accurate estimate of the final settlement for the year ended March 31, 1991 is not determinable at this time. Any adjustments to the estimated final settlement will be accounted for in the year it is determined, as an adjustment through the statement of operations.

11. Commitments

The Hospital is committed to approved capital projects totalling approximately $2,302,786 (1990 - $570,000).

12. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled hospitals, departments, agencies and corporations with which the University Hospital is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

13. Capital Project Financing Arrangements

Funding for capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and Saskatchewan Health. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are as determined from time to time by the Minister of Finance. The agreement states that the obligation of the University Hospital and the accrued interest thereon is limited to an amount equal to the funds received from Saskatchewan Health for this repayment purpose and also provides for the repayment of these funds by Saskatchewan Health directly to SPMC on behalf of the Hospital. Due to the nature of this arrangement, no liability is recorded in the financial statements of the University Hospital. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received/receivable.

The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1991 was $46,889,901 (March 31, 1990 - $44,028,698).

14. Pension Plan

Employees of the University Hospital participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The University Hospital participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount equal to 112% of the amount contributed by the employees. The amount of these contributions during the year was $2,369,922 (1990 - $2,130,437) and is included in general expenses.

15. Incorporation

The University Hospital was incorporated in 1947 and continued under the University Hospital Act, Chapter U-4, 1978 Revised Statutes of Saskatchewan. On May 23, 1990 the University Hospital received from her Majesty Queen Elizabeth II the designation "Royal". Since that date, the hospital has been known as the Royal University Hospital.

16. Comparative Figures

Certain 1990 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Wascana Rehabilitation Centre as at March 31, 1991 and the statements of accumulated operating and ancillary surplus, other surplus (deficit), equity in fixed assets, operations, ancillary income and changes in financial position for the year then ended. These financial statements are the responsibility of the Wascana Rehabilitation Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Wascana Rehabilitation Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 21, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WASCANA REHABILITATION CENTRE
BALANCE SHEET
As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$ 1,808,038	$ 1,338,404
Short term investments at cost which approximates market value	---	2,488,408
Vacation pay receivable - Department of Health	1,206,196	987,042
Final settlement receivable - Department of Health	---	522,550
Accounts receivable less allowance for doubtful accounts - (1991 - $363; 1990 - $500)	1,504,876	1,124,681
Other receivables - S.P.M.C.	850,537	40,834
- Workers' Compensation Board	---	51,677
Inventories of supplies at cost	209,338	182,879
Prepaid Expenses	113,890	122,707
Total current assets	5,692,875	6,859,182
Fixed:		
Buildings, equipment, and leasehold improvements (Note 3)	55,532,484	53,044,980
	$61,225,359	$59,904,162
LIABILITIES AND EQUITY		
Current:		
Bank loan (Note 7)	$ 3,088	$ 2,720
Accounts payable and accrued liabilities	2,061,247	1,729,234
Accrued vacation pay	1,206,196	987,042
Donations and patients' trust funds	782,206	510,980
Physicians' billing fund	108,312	69,156
Contractors' payable	573,969	1,295,751
Final settlement due to Department of Health	172,050	---
Deferred construction revenue	220,345	1,294,202
	5,127,413	5,889,085
Non-Current:		
Bank Loan - Non-current (Note 7)	91,609	94,698
Equity:		
Equity in fixed assets (Statement 4)	55,532,484	53,044,980
Operating & ancillary surplus (Statement 2)	1,188,785	762,249
Other surplus (deficit) (Statement 3)	(714,932)	113,150
	56,006,337	53,920,379
	$61,225,359	$59,904,162

(See accompanying notes)

Statement 2

WASCANA REHABILITATION CENTRE
STATEMENT OF ACCUMULATED OPERATING AND ANCILLARY SURPLUS
Year Ended March 31

	1991	1990
Balance, beginning of year	$ 762,249	$ 331,400
Operating surplus (Statement 5)	110,550	102,478
Ancillary surplus (Statement 6)	326,320	216,729
Final settlement adjustment - previous year	(10,334)	111,642
Balance, end of year - to Statement 1	$ 1,188,785	$ 762,249

(See accompanying notes)

Statement 3

WASCANA REHABILITATION CENTRE
STATEMENT OF OTHER SURPLUS (DEFICIT)
Year Ended March 31

	1991	1990
Balance, beginning of year	$ 113,150	$ 69,592
Equipment grants from the Department of Health (Note 4(a))	230,800	211,600
Equipment funding from Veterans Affairs Canada	7,256	22,947
Capital construction financing received from:		
- Saskatchewan Property Management Corporation (Note 4(b))	850,537	4,922,561
- Worker's Compensation Board	827,364	2,127,249
- Veterans Affairs Canada	113,579	4,886,421
(Increase) decrease in deferred construction revenue	1,073,858	(722,702)
Assets acquired from donations	409,595	102,218
Hospital revenue tax funds received	109,753	232,511
Proceeds from sale of equipment	31,685	25,392
Additions of fixed assets	(4,482,509)	(11,764,639)
Balance end of year - to Statement 1	$ (714,932)	$ 113,150

(See accompanying notes)

Statement 4

WASCANA REHABILITATION CENTRE
STATEMENT OF EQUITY IN FIXED ASSETS
Year Ended March 31

	1991	1990
Balance, beginning of year	$53,044,980	$42,793,136
Add:		
Fixed asset additions during year	4,482,509	11,764,639
Deduct:		
Depreciation	(1,986,005)	(1,510,095)
Net book value of asset disposals	(9,000)	(2,700)
Balance, end of year - to Statement 1	$55,532,484	$53,044,980

(See accompanying notes)

Statement 5

WASCANA REHABILITATION CENTRE
STATEMENT OF OPERATIONS
Year Ended March 31

	1991	1990
Revenue:		
In-Patient services	$21,577,642	$17,738,829
Out-Patient services	4,976,719	4,240,947
Other	1,482,149	1,394,344
Total Revenue	28,036,510	23,374,120
Expenditure:		
Salaries, employees benefits and medical fees	21,488,837	17,414,841
Prosthetic and orthotic supplies	771,921	735,917
Medical and surgical supplies and drugs	593,463	481,307
Laundry and linen	713,269	671,154
Food	717,699	624,562
General supplies	763,616	689,385
Plant supplies and expense	1,254,466	1,176,955
Other expense	1,622,689	1,477,521
Total Expenses	27,925,960	23,271,642
Operating surplus - to Statement 2	$ 110,550	$ 102,478

(See accompanying notes)

Statement 6

WASCANA REHABILITATION CENTRE
STATEMENT OF ANCILLARY INCOME
Year Ended March 31

	1991	1990
Revenue:		
Investment income	$ 293,635	$ 198,364
Other	51,951	38,178
	345,586	236,542
Expenditure:		
Miscellaneous	19,266	19,813
Ancillary Surplus - to Statement 2	$ 326,320	$ 216,729

(See accompanying notes)

Statement 7

WASCANA REHABILITATION CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Operating surplus	$ 110,550	$ 102,478
Ancillary surplus	326,320	216,729
Hospital Revenue Tax Funds	109,753	232,511
Donations for fixed assets	409,595	102,218
Miscellaneous	(10,334)	111,642
Net change in non-cash working capital items related to operating activities (Note 5)	939,159	230,917
	1,885,043	996,495
Cash provided by (used in) investment activities:		
Capital expenditures	(4,482,509)	(11,764,639)
Adjustment to cash basis (Contractors' Payable)	(721,782)	709,478
	(5,204,291)	(11,055,161)
Proceeds on disposal of fixed assets	31,685	25,392
	(5,172,606)	(11,029,769)
Cash provided by (used in) financing activities:		
Capital construction financing received from:		
Saskatchewan Property Management Corporation (Note 4(b))	850,537	4,922,561
Department of Health Equipment Grant	230,800	211,600
Veterans' Affairs Canada Equipment Funding	7,256	22,947
Workers' Compensation Board Funding	827,364	2,127,249
Veterans' Affairs Canada Capital Grant	113,579	4,886,421
Bank loan repayments	(2,721)	(2,396)
Adjustment to cash basis (Grants Receivable)	(758,026)	1,701,687
	1,268,789	13,870,069
Increase (decrease) in cash position during the year	(2,018,774)	3,836,795
Cash and short-term investments beginning of year	3,826,812	(9,983)
Cash and short-term investments, end of year	$ 1,808,038	$ 3,826,812

(See accompanying notes)

WASCANA REHABILITATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

1. Accounting Policies

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type.

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting, except where stated in the following accounting policies.

b) Inventories

The inventories are valued at cost, determined on a first in, first out basis.

c) Fixed Assets

Fixed assets are recorded at cost. Normal maintenance and repairs are expensed as they occur.

Depreciation is calculated on a straight line basis. The main building is being amortized at the rate of 2.5%. The remainder of the leasehold improvements are being amortized at the rate of 10% per annum. Equipment is generally depreciated in accordance with rates set out in the Canadian Hospital Accounting Manual. Depreciation is charged against each phase of the new rehabilitation centre presently under construction as each phase is completed.

The acquisition of fixed assets of the Wascana Rehabilitation Centre is primarily funded through government grants. Since these grants are of a non-operating nature, they are not included in the statement of operations, but are credited directly to other surplus. A provision for depreciation, therefore, does not appear in the statement of operations but is charged to equity in fixed assets to reflect the decrease in the unamortized cost of the fixed assets.

d) Accrued Vacation Pay

The Wascana Rehabilitation Centre records accrued vacation pay for all staff and a corresponding amount of income from the Hospital Services Branch of the Department of Health in the year in which the vacation leave is earned rather than the year in which the benefit is paid.

e) Revenue

Provincial operating grant revenue is recorded on an accrual basis. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Hospital Services Branch. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Hospital Services Branch, are accounted for in the year that they are determined, as adjustments to accumulated operating and ancillary surplus.

f) Ancillary Operations

Ancillary operations are shown in the Statement of Ancillary Income. This is being done to reflect only the operating activities of the Wascana Rehabilitation Centre in the Statement of Operations.

g) Donations

Donations are recorded as deferred revenue(Donations and Patients' Trust Funds) when the cash is received. As the deferred donation revenue is expended on fixed assets the amounts are transferred to equity in fixed assets.

2. Authority

The Wascana Rehabilitation Centre operates under the authority of The Wascana Rehabilitation Centre Act.

3. Buildings, Equipment and Leasehold Improvements

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings and Leasehold Improvements	$53,188,918	$ 3,322,435	$49,866,483	$38,978,325
Equipment				
- hospital	7,170,273	3,444,136	3,726,137	2,561,522
- planning office for construction project	40,163	24,750	15,413	19,430
Construction in progress	1,924,451	---	1,924,451	11,485,703
	$62,323,805	$ 6,791,321	$55,532,484	$53,044,980

The Board has leased the Wascana Centre from the Saskatchewan Property Management Corporation (SPMC) for a term of ninety-nine years beginning April 1, 1986, for the nominal consideration of $99. Ownership of the building and all other improvements which may be constructed on the land from time to time shall be vested in SPMC upon expiration or termination of the lease.

In June of 1990, the Phase 2 building was put into operation. Costs of the Phase 2 building were transferred to the building account during the year and depreciation was charged thereon.

4. Operating Equipment and Capital Construction Funding

a) Operating and Equipment Grants

The Hospital Services Branch of the Department of Health provided the Centre with operating grants totalling $19,140,528 (1990 - $15,761,258) and equipment grants totalling $230,800 (1990 - $211,600). The balance of funding is received from the Department of Veterans' Affairs Canada and the Workers' Compensation Board.

b) Capital Construction Funds

Funding for capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Health. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are as determined from time to time by the Minster of Finance. The agreement states that the obligation of the Centre is limited to an amount equal to the funds received from the Department for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the Centre. Due to the nature of this arrangement, no liability is recorded in the financial statements of the Centre. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received/receivable.

During the year ended March 31, 1991, capital construction funding totalled $850,537 (1990 - $4,922,561). The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1991 was $47,046,394 (March 31, 1990 - $46,391,039).

5. Net Change in Non-Cash Working Capital Items

	1991	1990
Accounts receivable	$ (380,195)	$ 592,774
Vacation pay receivable	(219,154)	(76,718)
Inventories	(26,459)	(25,388)
Prepaid expenses	8,817	(33,840)
Accounts payable and accrued liabilities	332,014	51,142
Accrued vacation pay	219,154	76,718
Donations and trust funds	271,226	291,207
Physicians' Billing Fund	39,156	38,814
Final Settlement Due to Department of Health	694,600	(683,792)
	$ 939,159	$ 230,917

6. Commitments

At March 31, 1991 the Wascana Rehabilitation Centre had commitments totalling approximately $1,375,881 (1990 - $502,920) related to construction of Phase 3 and $162,012 (1990 - $988,256) for equipment purchases.

7. Debt

The Bank loan for electrification of the parking lot, is due in 1993. Principal and interest on the loan at 12.75% are payable in monthly instalments of $1,248.88 based on a 14 year amortization period.

8. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts due to/from related parties and their terms of settlement are described separately in the financial statements and notes thereto.

9. Pension Plan

Employees of the Wascana Rehabilitation Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees.

The amount of these contributions during the year was $567,198 (1990 - $473,575) and is included in salaries, employee benefits and medical fees.

10. Comparative Information

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Whitespruce Youth Treatment Centre as at March 31, 1991 and the statement of revenue, expenditure and operating surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 30, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WHITESPRUCE YOUTH TREATMENT CENTRE

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current assets:		
Cash	$1,098,320	$1,362,302
Accounts receivable	49,656	56,708
Supplies inventory, at cost	6,377	6,649
Prepaid expenses	4,484	---
Total current assets	$1,158,837	$1,425,659
Fixed assets:		
Equipment, at cost	112,899	56,378
Total assets	$1,271,736	$1,482,037
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 31,722	$ 46,752
Accrued vacation pay	56,074	48,875
Deferred revenue	---	47,600
Advances repayable (Note 3)	1,041,312	1,261,688
Total liabilities	1,129,108	1,404,915
Equity:		
Surplus (Statement 2)	29,729	20,744
Equity in fixed assets	112,899	56,378
Total Equity	142,628	77,122
	$1,271,736	$1,482,037

(See accompanying notes to the financial statements)

Statement 2

WHITESPRUCE YOUTH TREATMENT CENTRE

STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS

Year Ended March 31

	1991	1990
Revenue:		
Grant - Saskatchewan Alcohol and Drug Abuse Commission	$2,587,815	$2,721,391
- Department of Education	144,948	102,400
Services to out of province residents	141,200	92,028
Interest	212,531	115,090
Meals	13,271	12,007
Other revenue	13,276	15,127
Total revenue	3,113,041	3,058,043
Expenditure:		
Building and property rental (Note 4)	947,928	1,082,305
Salaries and fringe benefits	1,513,628	1,348,839
Consultants	13,716	32,519
Education contract, salary & other	120,052	101,123
Board honoraria and expenses	14,076	16,920
Travel	33,815	41,622
Administration and office supplies	148,052	115,495
Telephone	65,993	70,370
Recreational & medical supplies	46,573	42,513
Food	114,771	108,865
Residential expenses	17,048	23,242
Cafeteria supplies	11,882	12,284
Equipment purchases	56,522	54,296
Total expenditure	3,104,056	3,050,393
Excess of revenue over expenditure	8,985	7,650
Operating surplus, beginning of year	20,744	13,094
Surplus, end of year (Statement 1)	$ 29,729	$ 20,744

(See accompanying notes to the financial statements)

Statement 3

WHITESPRUCE YOUTH TREATMENT CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash provided by operating activities		
Excess of revenue over expenditure	$ 8,985	$ 7,650
Net change in non-cash working capital balances related to operations*	(52,591)	6,460
Cash (used) provided by operating activities	(43,606)	14,110
Cash (used) provided by:		
Advances repayable (Note 3)	(220,376)	1,202,780
Net (decrease) increase in cash during the year	(263,982)	1,216,890
Cash at beginning of year	1,362,302	145,412
Cash at end of year	$1,098,320	$1,362,302
* Accounts receivable	$ 7,052	$ (55,711)
Supplies inventory	272	(3,356)
Prepaid expenses	(4,484)	---
Accounts payable	(15,030)	6,052
Accrued vacation pay	7,199	11,875
Deferred revenue	(47,600)	47,600
	$ (52,591)	$ 6,460

(See accompanying notes to the financial statements)

WHITESPRUCE YOUTH TREATMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority

The Board of Governors, Whitespruce Youth Treatment Centre was established by Order-in-Council 106/87 on February 10, 1987, pursuant to Section 86 of The Public Health Act. The primary purpose of the Board is to operate a youth treatment centre for drug and alcohol addiction.

2. Significant Accounting Policies

a) Basis of Accounting

The accounts of the Centre are maintained on the accrual basis of accounting.

b) Fixed Assets and Equity in Fixed Assets

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability, fixed assets are recorded in the balance sheet as assets with a corresponding entry to "Equity in Fixed Assets". Because fixed asset purchases are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of the fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from "Equity in Fixed Assets".

c) Revenue

Advances are received from the Saskatchewan Alcohol and Drug Abuse Commission (SADAC) pursuant to an agreement between the Centre and SADAC. Amounts required to pay expenses and any amount allowed to be retained by the SADAC surplus retention policy are recorded as revenue and the balance is recorded as repayable to SADAC.

An agency funded by SADAC may annually retain a surplus from operations equal to the lesser of $10,000 or 5% of its previous year's budget. SADAC allows surplus accumulation to a maximum of $29,000 provided the amounts are transferred to approved reserve accounts.

Surplus at March 31, 1991 is comprised of:

Equipment and furnishings replacement reserve	$29,000
General reserve (donations)	729
	$29,729

3. Advances Repayable

Advances repayable represent funds received from the Saskatchewan Alcohol and Drug Abuse Commission in excess of expenses and surplus retention and are repayable in accordance with the Centre's accounting policy.

4. Occupancy Costs

The Centre has an Agreement of Occupancy with the Saskatchewan Property Management Corporation (SPMC). SPMC placed the facilities occupied by the Centre at the disposal of the Board of Governors in consideration of rentals which are adjusted annually. The agreement terminates November 30, 2004. Building and property rental of $947,928 was paid under the agreement in 1991. ($1,082,305 in 1990)

5. Related Party Transactions

Related parties to Whitespruce Youth Treatment Centre are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

6. Comparative Figures

Certain 1990 figures have been reclassified to conform to the presentation adopted in the current year.

AUDITORS' REPORT

Members of the Board
Carlton Trail Regional College
Humboldt, Saskatchewan
SOK 2AO

We have examined the operating fund and capital fund balance sheets of Carlton Trail Regional College as at June 30, 1990 and the statement of revenues and expenditures and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Carlton Trail Regional College as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Wynyard, Saskatchewan
February 26, 1991

E. J. C. Dudley & Co.
Chartered Accountants

CARLTON TRAIL REGIONAL COLLEGE
Balance Sheets
as at June 30, 1990

	1990			1989
	Capital Fund	Operating Fund	Total	Total
ASSETS				
Current Assets				
Cash	0	102,757	102,757	179,401
Accounts Receivable	0	96,072	96,072	15,242
Prepaid Expenses	0	7,998	7,998	10,083
Investments - at cost	50,399	0	50,399	68,901
Inventory	0	1,001	1,001	361
Deferred Charges	0	0	0	1,605
Due from Other Funds	0	76,405	76,405	1,421
Total Current Assets	50,399	284,233	334,632	277,014
Fixed Assets (Notes 1,2)	208,308	0	208,308	103,975
Leasehold Improvements (Notes 1,2)	4,105	0	4,105	4,105
	262,812	284,233	547,045	385,094
LIABILITIES AND FUND BALANCES				
Current Liabilities				
Accounts Payable & Accrued	3,240	64,258	67,498	116,416
Deferred Income	0	475	475	4,058
Due to Other Funds	76,405	0	76,405	1,421
Total Current Liabilities	79,645	64,733	144,378	121,895
Fund Balances				
Reserve for Equipment Replacement	8,811	0	8,811	8,811
Reserve for Future Expenditure	31,790	0	31,790	36,000
Equity in Capital Assets	142,566	0	142,566	109,260
Surplus, June 30	0	219,500	219,500	109,128
	262,812	284,233	547,045	385,094

See Accompanying Notes

Approved by the Board:

CARLTON TRAIL REGIONAL COLLEGE

Statement of Changes in Fund Balances
for the year ended June 30, 1990

	1990			1989
	Capital Fund	Operating Fund	Total	Total
Fund Balance, beginning of the year	154,071	109,128	263,199	275,198
Increased by:				
Operating Surplus for the year	0	139,513	139,513	0
Transfers from Other Funds	29,141	0	29,141	68,147
	183,212	248,641	431,853	343,345
Decreased by:				
Operating Deficit for the year	0	0	0	11,999
Transfers to Other Funds	0	29,141	29,141	68,147
Loss on Disposal of Fixed Assets	44	0	44	0
Fund Balance, end of year	183,168	219,500	402,668	263,199

CARLTON TRAIL REGIONAL COLLEGE

Statement of Revenues and Expenditures
for the year ended June 30, 1990

	1990 Total	1989 Total
Revenues		
Saskatchewan Education	1,363,206	1,308,983
Federal Government	545,976	252,477
Other	362,238	305,323
Total	2,271,420	1,866,783
Expenditures		
Contractual & Professional Services	593,962	454,823
Rentals	143,795	146,640
Repairs & Maintenance	19,178	16,272
Operating Expenses (Schedule 3)	466,783	457,608
Personal Services	908,189	803,439
Total	2,131,907	1,878,782
Operating Surplus (Deficit)	139,513	(11,999)
Transfers to Other Funds	29,141	68,147
Net Surplus (Deficit) for the Year	110,372	(80,146)

See Accompanying Notes

CARLTON TRAIL REGIONAL COLLEGE

Notes to the Financial Statements
for the year ended June 30,1990

1. Significant Accounting Policies

(a) General

Legislation enacted during 1988 requires that the College observe the policies and other stipulations of the Regional Colleges Accounting and Reporting Manual. Accordingly, accounts have been maintained and information is presented in compliance with the requirements of the said Manual.

(b) Fund Accounting

Fund accounting is recommended by the Regional Colleges Accounting and Reporting Manual. Carlton Trail Regional College thus continues to utilize two funds, namely the Capital Fund and the Operating Fund.

The Capital Fund serves to identify those assets owned by the College and expected to benefit the College over an extended period of time. Any liabilities associated with these assets are also reported in the Capital Fund.

The Operating Fund accomodates the recording and reporting of the routine operational activities of the College on a year by year basis.

(c) Depreciation and Amortization

Prior to the 1988 fiscal year, Carlton Trail Regional College followed the practice of recording annual depreciation to reflect the gradual diminuation of the remaining use life of fixed assets recorded in the Capital Fund. Similarly, the cost of leasehold improvements were amortized over the term of the initial lease. Both depreciation and amortization were charged only against Equity in Capital Assets, and had no effect on the results of operations.

Commencing with the 1988 fiscal year, these practices were discontinued in accordance with the requirements of the Regional Colleges Accounting and Reporting Manual. The change was not applied retroactively.

2. Carrying Value of Long Term Assets

The carrying value of long term assets reported on the Capital Fund Balance Sheet reflect the following:

	Original Cost	Depreciation & Amortization Accumulated to June 30, 1987	Carrying Value 1990	Carrying Value 1989
Land	600	0	600	0
Building	67,287	0	67,287	0
Furniture	49,334	38,832	10,502	10,502
Equipment	216,339	86,420	129,919	93,473
Leasehold Improvements	11,585	7,480	4,105	4,105
			212,413	108,080

3. Current Asset Acquisitions

Late in the fiscal year, the College purchased land and a building in Davidson, Sask., with bridge financing provided by the Operating Fund. Formal documentation was completed early in the 1990/91 fiscal year when a mortgage of $50,000 on the property was registered July 30,1990. At the time of preparation of these financial statements the College had not withdrawn any portion of the mortgage funds available. Renovations to the building commenced in June, 1990 and are to be funded from 1990/91 operations.

Various items of equipment were also acquired during the course of the year.

4. Line of Credit

The College has established a line of credit to a maximum of $100,000 with the Humboldt Credit Union Ltd. which is secured by an assignment of grants due from Saskatchewan Education. The line of credit was not utilized during the year.

5. Significant Leases

The College is obligated under the following lease agreements:

(a) Administration Building: A three year lease which expires June 30, 1992 calls for the payment of rentals of $2,600 per month.

(b) Technical Education Building: A one year lease effective September 4, 1990 commits the College to one payment of $21,903 on that date. The College has the option to renew the lease for one additional year at the same rental rate.

(c) Wynyard Office: The current agreement with the Town of Wynyard calls for rental payments of $9,500 in each of the 1990/91 and 1991/92 fiscal years.

(d) Watrous Office: A five year lease expiring December 15, 1993 obligates the College to monthly payments of $665.

(e) Cudworth SCN Site: A two year agreement with the Wakaw School Division #48 effective from July 1, 1990 commits the College to rental payments of $4,000 per year.

(e) Equipment: The college is committed to an annual lease payment of $5,832 in respect of photocopier equipment. The lease term is five years and expires July 31, 1993.

6. Comparative Figures:

Where appropriate, figures for the 1989/90 fiscal year have been restated to conform to the current policies of the Regional Colleges Accounting and Reporting Manual and the reporting format adopted for the current year.

Schedule 1

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Revenues by Function
for the year ended June 30, 1990

	Administration	Programming				Support Services			
	General Revenue	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1990 Total	1989 Total
Sask Education									
Administrative Recovery	71,643	0	0	0	0	0	0	71,643	74,508
Base Grant	605,346	0	0	0	0	0	0	605,346	589,796
Enhancement Fund	57,187	15	33,079	10,443	909	3,337	0	104,970	0
Program Payments	0	698	209,099	322,455	0	15,150	33,845	581,247	644,679
Other	0	0	0	0	0	0	0	0	0
Total	734,176	713	242,178	332,898	909	18,487	33,845	1,363,206	1,308,983
Federal Government									
CJS Seat Purchase	69,170	0	42,409	62,835	0	0	0	174,414	78,582
CJS Projects	60,423	91,921	0	109,555	0	0	91,663	353,562	173,895
Other	0	0	18,000	0	0	0	0	18,000	0
Total	129,593	91,921	60,409	172,390	0	0	91,663	545,976	252,477
Other									
Administrative Recovery	16,773	0	0	0	0	0	0	16,773	250
Contracts	0	0	0	0	39,000	0	0	39,000	0
Interest	37,748	0	0	0	0	0	0	37,748	25,503
Rents	8,690	0	0	8,650	0	0	0	17,340	13,107
Resale Items	0	9,001	965	36,358	0	0	0	46,324	44,197
Tuitions	0	73,087	3,379	100,975	13,474	0	0	190,915	201,960
Other	1,802	0	0	12,336	0	0	0	14,138	20,306
Total	65,013	82,088	4,344	158,319	52,474	0	0	362,238	305,323
Total Revenue	928,782	174,722	306,931	663,607	53,383	18,487	125,508	2,271,420	1,866,783

See Accompanying Notes

Schedule 2

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Expenditures by Function
for the year ended June 30, 1990

	General Administration			Programming				Support Services			
	Board	General Administ	Organiz	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1990 Total	1989 Total
Contractual & Professional Services	0	8,522	1,405	69,316	40,661	446,143	26,116	1,799	0	593,962	454,823
Rentals	0	16,150	26,208	7,539	11,408	70,516	8,130	3,844	0	143,795	146,640
Repairs & Maintenance	0	3,324	4,869	4,981	3,094	2,252	658	0	0	19,178	16,272
Operating (Schedule 3)	21,207	52,138	73,563	51,515	36,754	91,106	5,411	9,582	125,507	466,783	457,608
Personal Services	21,569	169,347	339,898	45,296	222,369	61,377	14,453	33,880	0	908,189	803,439
Total Expenditures	42,776	249,481	445,943	178,647	314,286	671,394	54,768	49,105	125,507	2,131,907	1,878,782

Schedule 3

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Operating Expenses
for the year ended June 30,1990

	General Administration			Programming				Support Services			
	Board	General Administ	Organiz	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1990 Total	1989 Total
Advertising	0	634	253	6,277	825	10,427	3,267	1,508	0	23,191	28,633
Association Fees & Dues	5,400	488	0	0	0	0	0	0	0	5,888	3,070
Bank Charges & Interest	0	0	0	0	0	0	0	0	0	0	11
Computer Software	0	270	54	3,005	400	749	0	0	0	4,478	6,816
Conference, Training Fees	1,328	1,182	2,338	1,289	1,525	125	0	280	0	8,067	7,352
Equipment Under $500/Item	0	0	100	1,523	1,923	1,702	225	0	0	5,473	11,842
Insurance	0	4,316	325	27	271	1,330	0	0	0	6,269	5,223
Materials & Supplies	0	13,942	3,806	7,397	9,963	9,922	588	960	0	46,578	44,776
Postage, Freight, Courier	0	9,886	5,742	1,762	902	3,212	581	105	0	22,190	23,131
Printing & Duplicating	845	0	0	1,961	303	2,756	587	256	0	6,708	12,053
Resale Items	0	0	0	9,094	1,178	37,719	0	0	0	47,991	41,778
Subscriptions	0	63	284	23	0	0	0	0	0	370	302
Telephone	100	5,905	31,926	3,265	3,905	6,521	40	1,800	0	53,462	58,269
Travel	12,878	10,027	26,367	14,348	11,396	8,636	74	4,634	8,187	96,547	86,303
Utilities	0	4,689	1,296	0	2,455	5,402	0	0	0	13,842	12,995
Other	656	736	1,072	1,544	1,708	2,605	49	39	117,320	125,729	115,054
Total	21,207	52,138	73,563	51,515	36,754	91,106	5,411	9,582	125,507	466,783	457,608

See Accompanying Notes

Members of the Board
Cumberland Regional College
Nipawin, Saskatchewan

AUDITORS' REPORT

We have examined the operating fund and capital fund balance sheets of Cumberland Regional College as at June 30, 1990 and the statements of revenue and expenditures and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1990 and the results of its operations and the changes in fund balances for the year then ended, in accordance with the disclosed basis of accounting described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Armstrong + Neumann

Chartered Accountants

Nipawin, Saskatchewan
October 22, 1990

CUMBERLAND REGIONAL COLLEGE

Statement 1

STATEMENT OF REVENUE AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1990

	1990 Total	1989 Total
REVENUE (schedule 1)		
Saskatchewan Education	$1,426,784	$1,306,459
Federal Government	466,015	215,108
Other	277,873	169,664
	2,170,672	1,691,231
EXPENDITURES (schedule 2)		
Contractual and professional services	155,727	195,617
Rentals	169,900	141,153
Repairs and maintenance	6,704	6,820
Operating expenses (schedule 3)	508,023	412,224
Personal services	1,165,905	843,231
	2,006,259	1,599,045
Excess of revenue over expenditures before capital expenditures and appropriation	164,413	92,186
Capital expenditures	91,310	35,101
Appropriation to reserve for future capital expenditure	--	22,897
EXCESS OF REVENUE OVER EXPENDITURES	$ 73,103	$ 34,188

Statement 2

CUMBERLAND REGIONAL COLLEGE

BALANCE SHEET
JUNE 30, 1990

	1990			1989
	Capital Fund	Operating Fund	Total	Total
ASSETS				
CURRENT ASSETS				
Cash	$ --	$ 59,979	$ 59,979	$214,816
Accounts receivable	--	239,355	239,355	38,088
Temporary investments, at cost	--	5,000	5,000	5,000
Prepaid expenses	--	14,959	14,959	14,931
	--	319,293	319,293	272,835
FIXED ASSETS (note 4)	258,461	--	258,461	158,984
LEASEHOLD IMPROVEMENTS	16,726	--	16,726	8,505
	$275,187	$319,293	$594,480	$440,324
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$ --	$ 85,329	$ 85,329	$ 89,077
UNAPPROPRIATED FUND BALANCE	--	233,964	233,964	167,489
APPROPRIATED FUND BALANCE	275,187	--	275,187	183,758
	275,187	233,964	509,151	351,247
	$275,187	$319,293	$594,480	$440,324

APPROVED BY THE BOARD

Director

Director

See accompanying notes

CUMBERLAND REGIONAL COLLEGE

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	1990			1989
	Capital fund	Operating fund	Total	Total
Fund balance, beginning of year	$167,489	$160,861	$328,350	$274,329
Excess of revenue over expenditures before appropriations	--	73,103	73,103	57,085
	167,489	233,964	401,453	331,414
Appropriation from surplus for literacy program costs	--	--	--	(8,493)
Appropriation to reserve for future capital expenditure	--	--	--	(22,897)
Purchase of capital assets	112,739	--	112,739	35,101
Disposal of capital assets	(5,041)	--	(5,041)	(6,775)
Fund balance, end of year	$275,187	$233,964	$509,151	$328,350

CUMBERLAND REGIONAL COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting

A fund is a separate set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college.

Capital Fund

This fund contains the capital assets of the college and the equity in the capital assets.

Fixed Assets

Acquisitions of fixed assets are recorded as an expenditure of the fund acquiring the asset, in the year of acquisition. Similarly, the cost of assets disposed of during the year is removed from the accounts, in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its fixed assets.

2. NATURE OF THE ORGANIZATION

The College was formed in 1975 pursuant to the Regional Colleges Act. The College provides courses and learning opportunities to the regional community it services.

3. LEASEHOLD IMPROVEMENTS

Leasehold improvements are accounted for in the same manner as the fixed assets of the college.

4. FIXED ASSETS

Fixed assets are comprised of the following balances:

	1990	1989
Equipment - audio visual and educational	$103,967	$100,532
- office	151,498	55,456
Films	2,996	2,996
	$258,461	$158,984

CUMBERLAND REGIONAL COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

5. RELATED PARTY BALANCES

	1990	1989
Accounts Receivable		
Due from Saskatchewan Education	$208,485	$ 20,214
Due from Employment and Immigration Canada	22,060	7,991
Due from other provincial government agencies	6,193	7,284
	$236,738	$ 35,489
Accounts Payable		
Due to Saskatchewan Education	$ 3,517	$ 28,529
Due to Employment and Immigration Canada	6,501	--
Due to other government agencies	25,947	4,747
	$ 35,965	$ 33,276

6. LEASE OBLIGATIONS

The College was committed under term leases for office space at the following minimum amounts over the next five years (exclusive of proportionate increases and additional occupancy costs):

1991	$73,809
1992	73,809
1993	50,019
1994	50,019
1995	50,019

7. COMPARATIVE FIGURES

Certain of the 1989 figures have been reclassified to conform with the current year's presenation.

Schedule 1

CUMBERLAND REGIONAL COLLEGE
SCHEDULE OF REVENUE BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1990

	-GENERAL ADMINISTRATION-	PROGRAMMING				- SUPPORT SERVICES-		TOTALS	
	General Revenue	Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1990 Total	1989 Total
Saskatchewan Education									
Administrative recovery	$ 71,000	$ —	$ —	$ —	$ —	$ —	$ —	$ 71,000	$ 66,801
Flat grant	535,197	—	—	--	—	—	—	535,197	525,680
Program payments	--	—	332,927	293,676	—	—	—	626,603	522,615
Other	61,280	—	—	—	—	—	132,704	193,984	191,363
	667,477	—	332,927	293,676	--	—	132,704	1,426,784	1,306,459
Federal Government									
CJS projects	—	—	122,390	81,593	—	—	141,530	345,513	183,727
Other	19,573	39,004	21,837	22,890	—	17,198	—	120,502	31,381
	19,573	39,004	144,227	104,483	—	17,198	141,530	466,015	215,108
Other									
Contracts	2,923	17,471	3,782	2,400	53,344	2,760	—	82,680	13,553
Interest and dividends	28,827	—	—	—	—	—	—	28,827	19,339
Rents	240	—	—	—	320	—	—	560	60
Resale items	—	—	—	—	—	—	32,688	32,688	23,713
Tuition	—	70,117	5,342	37,771	—	1,903	242	115,375	87,075
Other	14,597	52	209	139	362	1,209	1,175	17,743	25,924
	46,587	87,640	9,333	40,310	54,026	5,872	34,105	277,873	169,664
TOTAL REVENUE	$733,637	$126,644	$486,487	$438,469	$ 54,026	$ 23,070	$308,339	$2,170,672	$1,691,231

Schedule 2

CUMBERLAND REGIONAL COLLEGE
SCHEDULE OF EXPENDITURES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1990

	— GENERAL ADMINISTRATION —			PROGRAMMING				- SUPPORT SERVICES-		TOTALS	
	Board	Administrative	Organizational	Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1990 Total	1989 Total
Contractual & professional services	$ —	$ 7,139	$ —	$ 47,303	$ 23,132	$ 62,565	$ 13,745	$ 1,843	$ —	$ 155,727	$ 195,617
Rentals	—	16,312	65,614	13,245	20,235	35,545	10,961	7,988	—	169,900	141,153
Repairs & maintenance	—	—	5,653	889	—	25	137	—	—	6,704	6,820
Operating (schedule 3)	15,120	29,111	91,613	25,562	61,240	53,459	8,617	12,722	210,579	508,023	412,224
Personal services	15,617	165,517	232,810	26,894	313,680	231,755	14,886	64,379	100,367	1,165,905	843,231
TOTAL EXPENDITURES	$ 30,737	$218,079	$395,690	$113,893	$418,287	$383,349	$ 48,346	$ 86,932	$310,946	$2,006,259	$1,599,045

CUMBERLAND REGIONAL COLLEGE

Schedule 3

SCHEDULE OF OPERATING EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1990

	1990	1989
Advertising	$ 28,335	$ 24,446
Association fees and dues	5,792	3,189
Bad debts	--	2,596
Bank charges and interest	89	94
Conference fees	8,924	8,825
Equipment purchases (less than $500)	5,683	16,890
Inservice training fees	3,604	2,720
Insurance	4,548	4,121
Materials and supplies	78,102	41,749
Postage, freight & courier	12,568	9,849
Resale items	36,637	23,965
Subscriptions	1,534	528
Telephone	47,841	35,387
Training allowances	153,816	150,500
Travel	75,020	59,743
Utilities	20,672	12,780
Other	24,858	14,842
TOTAL	$508,023	$412,224

CYPRESS HILLS REGIONAL COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 1990

AUDITORS' REPORT

To the Board of the
Cypress Hills Regional College

We have examined the statement of financial position of the Cypress Hills Regional College as at June 30, 1990 and the statements of revenue and expenditures and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the College as at June 30, 1990 and the results of its operations and the changes in its fund balances for the year then ended in accordance with the accounting policies as described in Note 1 to financial statements applied on a basis consistent with that of the preceding year.

Stark & Company

Chartered Accountants

Swift Current, Saskatchewan
December 4, 1990

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF REVENUE AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1990

Statement 1

	1990	1989
REVENUE - Schedule 1		
Saskatchewan education	$ 1,502,604	$ 1,372,184
Federal government	298,617	375,148
Other	468,700	313,422
	$ 2,269,921	$ 2,060,754
EXPENDITURES - Schedules 2 and 3		
Capital expenditures	$ 58,081	$ 39,621
Leasehold improvements	0	5,175
Contractual and professional services	379,162	377,095
Rentals	228,060	157,524
Repairs and maintenance	4,752	8,516
Operating expenses	374,873	422,048
Personal services	1,174,773	1,025,301
	$ 2,219,701	$ 2,035,280
EXCESS OF REVENUE OVER EXPENDITURES	$ 50,220	$ 25,474

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 1990

Statement 2

	Capital fund	Operating fund	1990 Total	1989 Total
ASSETS				
CURRENT ASSETS				
Cash	$ 0	446,805	446,805	$ 441,426
Accounts receivable - Note 5	0	113,090	113,090	73,980
Prepaid expenses - Note 3	0	18,901	18,901	29,570
Inventory	0	945	945	957
Other	0	416	416	391
	0	580,157	580,157	546,324
CAPITAL ASSETS - Note 2	346,777	0	346,777	288,696
	$ 346,777	580,157	926,934	$ 835,020
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts payable - Note 6	$ 0	161,272	161,272	$ 170,006
Deferred income	0	22,727	22,727	30,943
Deposits	0	1,882	1,882	1,319
	0	185,881	185,881	202,268
UNAPPROPRIATED FUND BALANCE	346,777	394,276	741,053	632,752
	$ 346,777	580,157	926,934	$ 835,020

Approved on behalf of the Trustees

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 1990

Statement 3

	Capital fund	Operating fund	1990 Total	1989 Total
FUND BALANCE, BEGINNING OF YEAR	$ 288,696	344,056	632,752	$ 567,656
EXCESS OF REVENUE OVER EXPENDITURES	0	50,220	50,220	25,474
	288,696	394,276	682,972	593,130
PURCHASE OF CAPITAL ASSETS	58,081	0	58,081	39,622
FUND BALANCE, END OF YEAR	$ 346,777	394,276	741,053	$ 632,752

CYPRESS HILLS REGIONAL COLLEGE

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund - This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the College. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund - This fund contains the capital assets of the College and the equity in the capital assets.

Capital Assets

Acquisitions of capital assets are treated as an expenditure of the operating fund in the year of acquisition. The College uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of assets that are disposed of by the College in the year of disposal. In accordance with this stated accounting policy, the College does not charge depreciation on its capital assets.

2. CAPITAL ASSETS

Capital assets are comprised of administrative and educational furniture and equipment at historical cost. The College did not own any buildings or vehicles as of June 30, 1990.

CYPRESS HILLS REGIONAL COLLEGE

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1990 (Continued)

3. COMMITMENTS

The college has entered into an agreement to purchase the Beatty Collegiate building in Swift Current, effective July, 1990. The total cost of the purchase is one million dollars, of which $100,000 is to be paid by the college. The balance is to be paid by the Saskatchewan Department of Education. The college has made a deposit of $10,000 which is included in prepaid expenses, with the balance to be paid in July, 1990.

4. CLASS ALLOWANCES

This represents amounts paid to students under the federal job re-entry program. These amounts were paid to the college by the federal government, to be passed on to the students, conditional on them staying in the programs.

5. ACCOUNTS RECEIVABLE

The accounts receivable as at June 30, 1990 were comprised as follows:

Provincial government	$ 99,777
Federal government	12,337
Other	976
	$ 113,090

6. ACCOUNTS PAYABLE

The accounts payable as at June 30, 1990 were comprised as follows:

Payroll and employee benefits	$ 60,899
Trade payables	100,373
	$ 161,272

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF REVENUES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1990

Schedule 1

	GENERAL ADMINISTRATION				PROGRAMING			
	BOARD	ADMINISTRATION	ORGANIZATIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY
SASKATCHEWAN EDUCATION								
Administrative Recovery	0	0	0	57,364	0	0	0	0
Flat Grant	0	0	0	622,015	0	0	0	0
Program Payments	0	0	0	48,000	240	160,240	444,072	0
Other	0	0	0	99,659	0	58,980	3,827	0
TOTAL	00	00	00	827,038	240	219,220	447,899	00
FEDERAL GOVERNMENT								
Direct Purchases	0	0	0	0	1,070	50,025	72,510	0
Projects	0	0	0	0	4,628	116,455	0	0
Other	0	0	0	13,166	11,665	29,098	0	0
TOTAL	00	00	00	13,166	17,363	195,578	72,510	00
OTHER								
Administrative Recovery	0	0	0	14,408	0	0	0	0
Contracts	0	0	0	0	16,110	12,552	1,531	0
Interest and Dividends	0	0	0	55,123	0	0	0	0
Rents	0	0	0	56,488	1,013	0	4,500	7,164
Resale Items	0	0	0	250	0	0	0	0
Tuition	0	0	0	0	88,098	6,973	64,227	34,075
Other	0	0	0	80,650	4,429	4,495	13,339	0
TOTAL	00	00	00	206,919	109,650	24,020	83,597	41,239
TOTAL REVENUE	00	00	00	1,047,123	127,253	438,818	604,009	41,239

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF REVENUES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1990

Schedule 1
Continued

	SUPPORT SERVICES		TOTALS	
	CAREER SERVICES	STUDENT SERVICES	1990 TOTALS	1989 TOTALS
SASKATCHEWAN EDUCATION				
Administrative Recovery	0	2,400	59,764	68,376
Flat Grant	0	0	622,015	615,078
Program Payments	0	0	652,552	666,022
Other	1,951	3,856	168,273	22,708
TOTAL	1,951	6,256	1,502,604	1,372,184
FEDERAL GOVERNMENT				
Direct Purchases	0	0	123,605	138,070
Projects	0	0	121,083	228,229
Other	0	0	53,929	8,850
TOTAL	00	00	298,617	375,149
OTHER				
Administrative Recovery	0	0	14,408	4,572
Contracts	0	0	30,193	37,673
Interest and Dividends	0	0	55,123	45,641
Rents	0	0	69,165	21,379
Resale Items	0	0	250	10,742
Tuition	172	0	193,545	186,502
Other	1,278	1,825	106,016	6,912
TOTAL	1,450	1,825	468,700	313,422
TOTAL REVENUE	3,401	8,081	2,269,921	2,060,754

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30,1990

Schedule 2

	GENERAL ADMINISTRATION				PROGRAMING			
	BOARD	ADMINISTRATION	ORGANIZATIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY
Capital Expenditures	00	58,081	00	00	00	00	00	00
Leasehold Improvements	00	00	00	00	00	00	00	00
Contractual & Professional Service	101	23,170	1,637	00	23,738	11,288	263,832	54,646
Rentals	5,655	25,801	42,766	00	18,676	41,601	63,301	17,536
Repairs and Maintenance	00	4,686	00	00	00	20	46	00
Operating (Schedule 3)	16,157	111,768	91,746	00	15,053	86,026	34,135	9,010
Personal Services	17,409	267,019	313,527	00	42,788	286,195	199,967	00
	39,322	490,525	449,676	00	100,255	425,130	561,281	81,192

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1990

Schedule 2

Continued

	SUPPORT SERVICES		TOTALS	
	CAREER SERVICES	STUDENT SERVICES	1990 TOTALS	1989 TOTALS
Capital Expenditures	00	00	58,081	39,621
Leasehold Improvements	00	00	00	5,175
Contractual & Professional Service	540	210	379,162	377,095
Rentals	8,483	4,241	228,060	157,524
Repairs and Maintenance	00	00	4,752	8,516
Operating (Schedule 3)	6,332	4,646	374,873	422,048
Personal Services	15,634	32,234	1,174,773	1,025,301
	30,989	41,331	2,219,701	2,035,280

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES FOR THE YEAR ENDED JUNE 30, 1990

Schedule 3

	1990	1989
OPERATING EXPENSES		
Advertising	$ 24,907	19,240
Association Fees and Dues	5,831	3,216
Bad Debts	404	
Bank Charges and Interest	40	222
Class allowances -	47,833	100,985
Computer Software	5,123	9,137
Conference Fees/Inservice	7,268	6,896
Equipment purchases(u.$500.00)	48,614	13,569
Insurance	3,492	4,294
Licenses and Taxes	64	163
Materials and Supplies	79,255	109,605
Postage, Freight and Courier	7,776	12,503
Printing and Duplicating	7,381	11,598
Subscriptions	485	482
Telephone	43,981	37,920
Travel	56,070	44,518
Utilities	36,349	39,220
Other		8,480
TOTAL	374,873	422,048

AUDITOR'S REPORT
January 21, 1991

To the Board of Trustees
North West Regional College

We have audited the balance sheets of North West Regional College as at June 30, 1990 and the statements of revenue and expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1990 and the results of its operations and the changes in fund balances for the year then ended in accordance with generally accepted accounting principles and, where applicable with those prescribed by Saskatchewan Education as described in Note (1) to the financial statements.

Downie Meuen Johnson Greer Holm & Svenkeson

North Battleford, Saskatchewan
January 12, 1991

Chartered Accountants

STATEMENT OF REVENUE AND EXPENDITURES
For the Year Ended June 30, 1990

	1990	1989
REVENUE (Schedule 1)		
Saskatchewan Education	$2,545,611	$2,243,149
Federal Government	697,143	290,255
Other	458,010	318,459
	$3,700,764	$2,851,863
EXPENDITURES (Schedule 2)		
Capital Expenditures	41,862	84,688
Leasehold Improvements	614	5,935
Contractual and Professional Services	523,543	407,603
Rentals	220,774	194,328
Repairs and Maintenance	19,152	19,926
Operating Expenses (Schedule 3)	1,018,424	792,687
Personal Services	1,732,627	1,379,418
	$3,556,996	$2,884,585
EXCESS OF REVENUE OVER EXPENDITURES BEFORE TRANSFERS	143,768	(32,722)
Transfer From Reserves	-	2,000
	$143,768	($30,722)

BALANCE SHEET
As at June 30, 1990

	1990			1989
	OPERATING FUND	CAPITAL FUND	TOTAL	TOTAL
ASSETS				
CURRENT ASSETS				
Cash	$19,452		$19,452	$3,895
Accounts Receivable (Note 2)	312,017		312,017	115,939
Prepaid Expenses	3,516		3,516	4,111
	334,985		334,985	123,945
CAPITAL ASSETS (Note 3)	-	300,428	300,428	260,163
LEASEHOLD IMPROVEMENTS	-	18,381	18,381	17,767
	$334,985	$318,809	$653,794	$401,875
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts Payable (Note 4)	$101,919		$101,919	$43,908
Accrued Liabilities	4,500		4,500	4,500
Current Portion of Long Term Debt	6,390		6,390	-
Deferred Income	-		-	3,100
Operating Advance	-		-	6,162
	112,809		112,809	57,670
LONG TERM DEBT (Note 5)	12,133		12,133	
UNAPPROPRIATED FUND BALANCE	210,043	318,809	528,852	344,205
	$334,985	$318,809	$653,794	$401,875

STATEMENT OF CHANGES IN FUND BALANCE
For the Year Ended June 30, 1990

	1990			1989
	OPERATING FUND	CAPITAL FUND	TOTAL	TOTAL
FUND BALANCE, BEGINNING OF YEAR	$66,275	$277,930	$344,205	$285,301
Excess of Revenue Over Expenditures	143,768	-	143,768	(30,722)
Contributions From Operating Fund	-	42,476	42,476	90,623
Loss on Disposal of Assets	-	(1,597)	(1,597)	(997)
FUND BALANCE, END OF YEAR	$210,043	$318,809	$528,852	$344,205

NORTH WEST REGIONAL COLLEGE
SCHEDULE OF REVENUE
BY FUNCTION
FOR THE YEAR ENDED JUNE 30,1990

SCHEDULE 1

		PROGRAMMING				SUPPORT SERVICES			
	GENERAL REVENUE	COMMUNITY AND INDIVIDUAL	ADULT BASIC ED	VOCATIONAL TECHNICAL	UNIV-ERSITY	CAREER SERVICES	STUDENT SERVICES	1990 TOTAL	1989 TOTAL
SASKATCHEWAN EDUCATION									
ADMINISTRATIVE RECOVERY	$100,109							$100,109	$89,947
FLAT GRANT	$652,836							$652,836	$632,004
PROGRAM PAYMENTS		$88,366	$628,410	$393,907		$75,000	$407,723	$1,593,406	$1,520,859
OTHER	$199,260							$199,260	$339
	$952,205	$88,366	$628,410	$393,907	$0	$75,000	$407,723	$2,545,611	$2,243,149
FEDERAL GOVERNMENT									
CJS SEAT PURCHASES		$35,964	$123,115	$44,836				$203,915	$263,668
CJS PROJECTS		$224,221					$202,067	$426,288	$26,587
OTHER	$48,940	$18,000						$66,940	
	$48,940	$278,185	$123,115	$44,836	$0	$0	$202,067	$697,143	$290,255
OTHER									
ADMINISTRATIVE RECOVERY		$603						$603	
CONTRACTS	$52,000	$36,360						$88,360	$25,567
INTEREST AND DIVIDENDS	$18,202							$18,202	$6,824
RENTS		$600						$600	$839
RESALE ITEMS		($5)					$38,912	$38,907	$37,012
TUITION FEES	$2,792	$150,823	$12,170	$45,956	$76,769		$940	$289,450	$218,010
OTHER	$3,333	$6,105		$12,450				$21,888	$30,207
	$76,327	$194,486	$12,170	$58,406	$76,769	$0	$39,852	$458,010	$318,459
TOTAL	$1,077,472	$561,037	$763,695	$497,149	$76,769	$75,000	$649,642	$3,700,764	$2,851,863

NORTH WEST REGIONAL COLLEGE
SCHEDULE OF EXPENDITURES
BY FUNCTION
FOR THE YEAR ENDED JUNE 30,1990

SCHEDULE 2

	-------GENERAL ADMIN---------			-------------PROGRAMMING--------------				--SUPPORT SERVICES-			
	BOARD	ADMINIS- TRATIVE	ORGANIZ- ATIONAL	COMMUNITY AND INDIVIDUAL	ADULT BASIC ED	VOCATIONAL TECHNICAL	UNIV- ERSITY	CAREER SERVICES	STUDENT SERVICES	1990 TOTAL	1989 TOTAL
CAPITAL EXPENDITURES		$41,862								$41,862	$84,688
LEASEHOLD IMPROVEMENTS		$614								$614	$5,935
CONTRACTUAL AND PROFESSIONAL		$12,595	$50,147	$153,577	$1,070	$229,665	$76,489			$523,543	$407,603
RENTALS	$75	$19,434	$25,483	$35,222	$66,502	$56,276	$7,160	$9,261	$1,361	$220,774	$194,328
REPAIRS AND MAINTENANCE		$3,354	$6,173	$3,118	$5,858	$909		($260)		$19,152	$19,926
OPERATING EXPENSES(SCHEDULE 3)	$26,882	$72,559	$75,467	$72,141	$66,094	$37,815	$9,644	$11,746	$646,076	$1,018,424	$792,687
PERSONAL SERVICES	$16,375	$213,733	$272,063	$244,328	$702,485	$189,566		$94,077		$1,732,627	$1,379,418
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	$43,332	$364,151	$429,333	$508,386	$842,009	$514,231	$93,293	$114,824	$647,437	$3,556,996	$2,884,585
	========	========	========	========	========	========	========	========	========	==========	==========

SCHEDULE OF OPERATING EXPENSES
For The Year Ended June 30, 1990

Schedule 3

	1990	1989
ADVERTISING	$21,454	$33,974
ASSOCIATION FEES AND DUES	7,234	3,658
BAD DEBTS	447	-
BANK CHARGES AND INTEREST	2,127	684
COMPUTER SOFTWARE	6,383	13,112
EQUIPMENT	4,989	13,884
IN-SERVICE TRAINING	13,187	14,917
INSURANCE	5,238	5,236
LICENSES AND TAXES	11,227	1,272
MATERIALS AND SUPPLIES	$102,004	110,160
POSTAGE, FREIGHT AND COURIER	17,229	13,074
PRINTING AND DUPLICATING	32,704	18,834
RESALE ITEMS	36,589	24,831
SUBSCRIPTIONS	1,679	1,714
TELEPHONE	41,920	41,826
TRAINING ALLOWANCES	609,068	422,011
TRAVEL	79,362	64,900
UTILITIES	5,071	-
OTHER	20,512	8,600
	$1,018,424	$792,687

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 1990

1. Significant Accounting Policies
These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

a) Fund Accounting
A fund is a separate set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. The funds are:

i) Operating Fund
This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of assets, and the capital leases relating thereto.

ii) Capital Fund
This fund contains the capital assets of the college and equity in the capital assets.

b) Capital Assets
Acquisitions of capital assets and leasehold improvements are treated as an expenditure of the operating fund in the year of acquisition. The college uses a capital fund in order to maintain accountability for those capital assets which cost $200 or more. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated policy, the college does not charge depreciation on its capital assets.

2. Accounts Receivable

	1990	1989
Saskatchewan Education	$261,608	$78,311
Other	50,409	37,628
	$312,017	$115,939

3. Capital Assets

	1990	1989
Buildings	$18,048	$18,048
Furniture and Equipment	274,780	234,515
Vehicles	7,600	7,600
	$300,428	$260,163

NOTES TO FINANCIAL STATEMENTS
Page 2

4. Accounts Payable

	1990	1989
Saskatchewan Education	$89,533	$43,876
Other	12,386	32
	$101,919	$43,908

The balance due to Saskatchewan Education is subject to a cost certification reviewed by that department.

5. Long-Term Debt

The loans payable are secured by equipment leases for 36 month terms, with purchase option prices of $1 for the equipment to which they relate.

Interest on the lease purchase agreements are at 16.5%.

	Total	Current Portion	Long-Term Total
Roylease	$5,117	$2,154	$2,963
Roylease	13,406	4,236	9,170
	$18,523	$6,390	$12,133

The long-term debt due over the next 3 years is as follows:

1991	$6,390
1992	7,454
1993	4,678

6. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown - controlled departments, agencies and corporations with which the college is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Amounts due to (from) related parties are described separately in the financial statements and the notes thereto.

AUDITORS' REPORT

To the Board of Directors of the Northlands College:

We have audited the balance sheet of Northlands College as at June 30, 1990 and the statements of revenue and expenditures and of changes in fund balances for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 1990 and the results of its operations and of changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements.

Deloitte & Touche

Chartered Accountants

December 6, 1990

NORTHLANDS COLLEGE

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED JUNE 30, 1990

	1990	1989
REVENUE		
Saskatchewan Education - Schedule 1	$5,080,029	$5,017,017
Federal Government - Schedule 1	1,502,006	1,233,235
Other - Schedule 1	970,809	991,858
Total - Schedule 1	7,552,844	7,242,110
EXPENDITURES		
Capital expenditures - Schedule 2	154,354	138,354
Contractual and professional services - Schedule 2	1,991,781	1,633,661
Rentals - Schedule 2	766,501	765,530
Repairs and maintenance - Schedule 2	91,160	164,944
Operating expenses - Schedule 3	1,162,833	1,247,078
Personnel services - Schedule 2	3,146,501	3,323,756
Total - Schedule 2	7,313,130	7,273,323
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	$ 239,714	$ (31,213)

NORTHLANDS COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1990

	Revenue		Capital		
	Contributed Surplus	Fund Balance	Equity In Capital Assets	Appropriated Surplus Building Fund	Total
BALANCE, BEGINNING OF YEAR	$182,231	$ (39,428)	$488,761	$350,000	$981,564
AMOUNTS RELATING TO PRIOR YEAR'S PROGRAMS	-	(56,543)	-	-	(56,543)
AMOUNTS REPAYABLE DUE TO PROGRAM COST CERTIFICATION	-	(290,803)	-	-	(290,803)
RETROACTIVE SALARY AND RECLASSIFICATION EXPENSE (Note 9)	-	(635,543)	-	-	(635,543)
FUNDING RECEIVED FOR RETROACTIVE SALARY EXPENSE	-	289,002	-	-	289,002
CURRENT YEAR PROGRAM SURPLUS	-	71,254	-	-	71,254
CURRENT YEAR EXCESS OF REVENUE OVER EXPENDITURES	-	239,714	-	-	239,714
CURRENT YEAR CAPITAL ASSET ACQUISITIONS - REVENUE FUND	-	-	883,988	-	883,988
CURRENT YEAR CAPITAL ASSET DISPOSALS - REVENUE FUND	-	-	(3,463)	-	(3,463)
PROCEEDS FROM LONG-TERM DEBT	-	-	(538,910)	-	(538,910)
PROCEEDS FROM OBLIGATION UNDER CAPITAL LEASE	-	-	(325,000)	-	(325,000)
REPAYMENT OF LONG-TERM DEBT	-	-	10,524	-	10,524
REPAYMENT OF OBLIGATION UNDER CAPITAL LEASE	-	-	1,090	-	1,090
	$182,231	$(422,347)	$516,990	$350,000	$626,874

NORTHLANDS COLLEGE

BALANCE SHEET

JUNE 30, 1990

	1990				1989
	Revenue	Program	Capital	Total	Total
ASSETS					
CURRENT ASSETS					
Cash	$280,140	$ -	$ -	$ 280,140	$ 423,485
Accounts receivable and programs in progress	-	1,190,801	-	1,190,801	521,537
Prepaid expenses	45,239	-	-	45,239	14,246
Due from program fund	-	-	-	-	172,955
Due from revenue fund	-	153,609	-	153,609	-
	325,379	1,344,410	-	1,669,789	1,132,223
DUE FROM REVENUE FUND	-	-	350,000	350,000	350,000
CAPITAL ASSETS (Note 3)	-	-	1,390,520	1,390,520	509,995
	$325,379	$1,344,410	$1,740,520	$3,410,309	$1,992,218

Approved by the Board:

..............................Director

..............................Director

NORTHLANDS COLLEGE

BALANCE SHEET

JUNE 30, 1990

	1990				1989
	Revenue	Program	Capital	Total	Total
LIABILITIES					
CURRENT LIABILITIES					
Bank indebtedness	$ -	$ 3,201	$ -	$ 3,201	$ 4,915
Accounts payable and accrued liabilities	31,886	946,914	-	978,800	147,038
Accountable advances (Note 4)	30,000	-	-	30,000	30,000
Unearned revenue (Note 5)	-	394,295	-	394,295	284,512
Due to revenue fund	-	-	-	-	172,955
Due to program fund	153,609	-	-	153,609	-
Current portion of long-term debt	-	-	5,358	5,358	10,524
Current portion of obligation under capital lease	-	-	4,679	4,679	-
	215,495	1,344,410	10,037	1,569,942	649,944
DUE TO CAPITAL FUND	350,000	-	-	350,000	350,000
LONG-TERM DEBT (Note 6)	-	-	544,262	544,262	10,710
OBLIGATION UNDER CAPITAL LEASE (Note 7)	-	-	319,231	319,231	-
	565,495	1,344,410	873,530	2,783,435	1,010,654
COMMITMENTS (Note 8)					
EQUITY AND FUND BALANCES					
EQUITY IN CAPITAL ASSETS	-	-	516,990	516,990	488,761
APPROPRIATED SURPLUS - BUILDING FUND	-	-	350,000	350,000	350,000
CONTRIBUTED SURPLUS	182,231	-	-	182,231	182,231
FUND BALANCE	(422,347)	-	-	(422,347)	(39,428)
	(240,116)	-	866,990	626,874	981,564
	$325,379	$1,344,410	$1,740,520	$3,410,309	$1,992,218

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1990

1. STATUTORY AUTHORITY

On January 1, 1988 the Northlands Career College was established as a public education facility by the Legislative Assembly of Saskatchewan in an Act respecting Regional Colleges per Bill #47 of 1986-87 Section 32(2) (cited as The Regional College Act).

Northlands Career College was created from the amalgamation of three previously separate community colleges within the Province of Saskatchewan. These include: Westside Community College (Buffalo Narrows), North East Community College (Creighton) and La Ronge Regional Community College (La Ronge).

The legislation enacting Northlands Career College provided for the establishment of the college through the transfer, at no cost, of all the assets, liabilities and net equity of three previously separate colleges.

During 1990 the College changed its name to Northlands College.

2. SIGNIFICANT ACCOUNTING PRACTICES AND REPORTING PRACTICES

General

These financial statements have been prepared in accordance with generally accepted accounting principles as appropriate for educational institutions such as colleges and universities. The following exceptions to generally accepted accounting principles are appropriate for colleges and universities:

- No provision is made for depreciation of capital assets;
- Capital assets are expensed in the year of acquisition and a complementary asset/equity is recorded to reflect capital asset acquisitions.

Accrual accounting

In accordance with generally accepted accounting principles, Northlands College utilizes the accrual basis of accounting for all revenues and expenditures except those transactions specifically excluded above.

Fund accounting

The accounts of Northlands College are maintained in accordance with the principles of fund accounting to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, revenue and the related expenditures are accounted for in separate funds in accordance with objectives specified by limitations and restrictions imposed by sources outside of Northlands College and determinations made by the Board of Directors.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1990

2. SIGNIFICANT ACCOUNTING PRACTICES AND REPORTING PRACTICES (continued)

Fund accounting

For financial statement reporting purposes the balance sheet combines the assets, liabilities and fund balances of all funds. These funds are:

a) Revenue Fund:

The revenue fund contains the current revenue, expenditures, assets and liabilities pertaining to the general operations of the college. Included in revenue fund expenditures are transfers to the capital fund for purchase of capital assets and principal repayments on capital loans.

b) Capital Fund:

The capital fund contains the property, equipment and assets under capital lease, the capital loans payable, the obligations under capital lease and the equity in capital fund assets.

c) Program Fund:

The program fund contains the current revenue and expenditures relating to the operations of specific program courses. Surpluses or deficits are recognized when the specific program is complete and are transferred to the Revenue Fund - Fund Balance. Surpluses or deficits on courses in progress at the period end are included in deferred revenue or accounts receivable and programs in progress. Equipment purchased for approved programs is expensed in the program fund. These purchases are not capitalized or depreciated.

Leased property, buildings and equipment

Property, buildings and equipment taken on lease on terms which transfer substantially all of the benefits and risks of ownership to the company are accounted for as "capital leases", as though an asset had been purchased and a liability incurred.

All other items of equipment held on lease are accounted for as operating leases.

Unearned revenue

Unearned revenue is recorded for program revenue received and is applicable to incomplete programs or programs commencing in the next fiscal year.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1990

3. CAPITAL ASSETS

Assets acquired from the three community colleges upon amalgamation at January 1, 1988 are recorded at net book value. Subsequent additions have been recorded at cost.

	1990	1989
Land	$ 500	$ 500
Buildings and trailers	364,434	363,012
Leasehold improvements - Administration Building	167,424	-
Equipment, furniture and fixtures	161,676	146,483
Construction in progress - La Ronge Facility	371,486	-
Assets under capital lease - Administration Building	325,000	-
	$1,390,520	$509,995

4. ACCOUNTABLE ADVANCES

Provincial operating grants and program advances received prior to the programs commencing are recorded as accountable advances.

5. UNEARNED REVENUE

Unearned revenue consists of funds advanced in excess of expenditures made for programs in progress at the end of the fiscal year.

6. LONG-TERM DEBT

	1990	1989
Demand loan, at prime, repayable in monthly principal instalments of $860 plus interest secured by property located in Creighton	$ -	$ 5,166
Advance from Saskatchewan Education is repayable in annual principal payments of $5,358. No interest is payable on this debt and the debt is secured by a lodgement of title to the land on which the building is located in Creighton	10,710	16,068
Capital project loan advances from Saskatchewan Property Management Corporation. Upon completion of the project there will be an interest adjustment and advances will convert to a loan repayable in monthly principal and interest payments with terms, interest rates and payments to be determined	538,910	-
	549,620	21,234
Less amounts due within one year	5,358	10,524
	$544,262	$ 10,710

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1990

7. OBLIGATION UNDER CAPITAL LEASE

The following is a schedule of minimum lease payments under the capital lease expiring December 31, 1999 together with the balance of the obligation.

Year ending June 30,	
1991	$ 53,744
1992	53,744
1993	53,744
1994	67,044
1995	76,544
1996 - 1999	344,449
Total minimum lease payments	649,269
Less: amount representing interest at 15.5%	325,359
	323,910
Less: amount due within one year	4,679
	$319,231

Interest of $12,346 relating to this lease was expensed in 1990.

8. COMMITMENTS

The College has made a commitment up to $500,000 towards the design and construction of a new program facility in La Ronge to be located on lands provided by the College and to renovate the existing administrative facility which is currently under a capital lease.

The College has appropriated $350,000 in prior years. The College has agreed to contribute up to an additional $75,000 and Saskatchewan Education has agreed to contribute up to $75,000. The College is responsible for obtaining additional financing in the event that the total project costs exceed the approved total project costs.

The College has entered into various lease agreements with Saskatchewan Property Management Corporation for the use of buildings in both the administration and program funds. The annual amount of these commitments is $254,289.

9. RETROACTIVE SALARY AND RECLASSIFICATION EXPENSE

As part of the College Bargaining Agreement between the College and its employees, represented by the Saskatchewan Government Employee's Union, signed on April 24, 1990, the College agreed to make retroactive salary payments for the period beginning September 1, 1986. The total amount of retroactive salary payments was $403,090. As part of this agreement the College developed a new classification plan for non-instructional staff which was retroactive to January 1, 1988. The total amount of reclassification payments is $188,134.

NORTHLANDS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1990

9. RETROACTIVE SALARY AND RECLASSIFICATION EXPENSE (continued)

A management compensation package was approved by Cabinet and was retroactive to September 1, 1988. The total amount of management retroactive salary payments was $44,319.

All of these amounts have been charged to the Revenue Fund - Fund Balance.

10. SUBSEQUENT EVENTS

Subsequent to year end, the College sold surplus buildings, land and vehicles in the amount of $78,712. Tenders are in progress for additional assets declared surplus by the Board.

SCHEDULE 1

NORTHLANDS COLLEGE

SCHEDULE OF REVENUE BY FUNCTION

YEAR ENDED JUNE 30, 1990

	General Administration				Programming						Support Services		Totals	
	Board	Administrative	Organizational	General Revenue	Community & Individual Development	Adult Basic Education	On-The-Job Training	Vocational Technical	University Credit	Other	Career Services	Student Services	1990 Total	1989 Total
SASKATCHEWAN EDUCATION														
Administration recovery	$ -	$ -	$ -	$ 297,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 297,300	$ 281,899
Flat Grant	-	-	-	962,935	-	-	-	-	-	-	-	-	962,935	859,860
Program payments	-	-	-	-	460,682	1,500,761	-	1,280,981	64,955	512,415	-	-	3,819,794	3,874,076
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,182
TOTAL	$ -	$ -	$ -	$1,260,235	$460,682	$1,500,761	$ -	$1,280,981	$64,955	$512,415	$ -	$ -	$5,080,029	$5,017,017
FEDERAL GOVERNMENT														
CJS seat purchases	$ -	$ -	$ -	$ -	$ 16,655	$ 145,700	$ -	$ 344,648	$ -	$ -	$ -	$ -	$ 507,003	$ 590,400
CJS projects	-	-	-	-	-	80,000	-	406,136	-	-	-	-	486,136	327,638
Other	-	-	-	-	5,000	80,500	-	423,367	-	-	-	-	508,867	315,197
TOTAL	$ -	$ -	$ -	$ -	$ 21,655	$ 306,200	$ -	$1,174,151	$ -	$ -	$ -	$ -	$1,502,006	$1,233,235
OTHER														
Administrative recovery	$ -	$ -	$ -	$ 283,017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 283,017	$ 381,213
Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and dividends	-	-	-	63,524	-	-	-	-	-	-	-	-	63,524	68,127
Rents	-	-	-	169,266	-	-	-	-	-	-	-	-	169,266	166,629
Resale items	-	-	-	6,563	830	-	-	28,527	-	-	-	-	35,920	-
Tuition	-	-	-	-	5,951	852	-	52,936	-	-	-	-	59,739	153,983
Other	-	-	-	382	-	-	-	-	-	358,961	-	-	359,343	21,906
TOTAL	$ -	$ -	$ -	$ 522,752	$ 6,781	$ 852	$ -	$ 81,463	$ -	$358,961	$ -	$ -	$ 970,809	$ 991,858
TOTAL REVENUE	$ -	$ -	$ -	$1,782,987	$489,118	$1,807,813	$ -	$2,536,595	$64,955	$871,376	$ -	$ -	$7,552,844	$7,242,110

SCHEDULE 2

NORTHLANDS COLLEGE

SCHEDULE OF EXPENDITURES BY FUNCTION

YEAR ENDED JUNE 30, 1990

	General Administration				Programming						Support Services		Totals	
	Board	Administrative	Organizational	General Revenue	Community & Individual Development	Adult Basic Education	On -The-Job Training	Vocational Technical	University Credit	Other	Career Services	Student Services	1990 Total	1989 Total
Capital expenditures	$ -	$ 9,591	$ 10,497	$ -	$ 29,247	$ 48,379	$ -	$ 40,619	$ 4,223	$ 11,798	$ -	$ -	$ 154,354	$ 138,354
Contractual and professional services	-	32,397	1,216	-	316,491	119,154	156,089	1,345,214	19,195	2,025	-	-	1,991,781	1,633,661
Rentals	-	117,970	103,182	-	13,805	123,928	(305)	211,622	2,349	193,950	-	-	766,501	765,530
Repairs and maintenance	-	3,575	45,918	-	370	12,875	(218)	6,920	216	21,504	-	-	91,160	164,944
Operating - Schedule 3	54,344	159,295	149,313	-	131,011	247,767	5,066	306,275	10,891	98,848	23	-	1,162,833	1,247,078
Personnel services	43,267	350,961	572,896	3,650	109,895	1,088,962	12,000	716,681	59,601	187,678	910	-	3,146,501	3,323,756
TOTAL EXPENDITURES	$97,611	$673,789	$883,022	$3,650	$600,819	$1,641,065	$172,632	$2,627,331	$96,475	$515,803	$933	$ -	$7,313,130	$7,273,323

SCHEDULE 3

NORTHLANDS COLLEGE

SCHEDULE OF OPERATING EXPENDITURES

YEAR ENDED JUNE 30, 1990

	1990	1989
Advertising	$ 35,734	$ 34,157
Association fees and dues	10,748	6,402
Bank charges and interest	13,424	18,048
Computer software	18,724	1,643
Conference fees	6,659	320
Equipment purchase	1,103	1,711
Groceries	46,129	48,914
In-service training fees	15,888	18,974
Insurance	21,286	28,219
Licenses and taxes	(1,449)	-
Materials and supplies	198,018	323,398
Other	(116)	15,949
Postage, freight and courier	17,812	14,778
Printing and duplicating	62,837	25,089
Public relations	7,996	7,281
Resale items	31,690	(17,759)
Student travel	175,512	114,325
Subscriptions	1,567	2,076
Telephone	109,077	81,092
Travel	260,619	378,528
Utilities	129,575	143,933
TOTAL	$1,162,833	$1,247,078

AUDITORS' REPORT

The Members of the Board,
Parkland Regional College,
Melville, Saskatchewan.

We have examined the operating fund balance sheet and the capital fund balance sheet of the Parkland Regional College as at June 30, 1990 and the statements of revenue and expenditures and changes in Fund Balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Parkland Regional College as at June 30, 1990 and the results of its operations and changes in fund balances for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Skilnick + Partners

SKILNICK & PARTNERS
Chartered Accountants.

Melville, Saskatchewan,
September 25, 1990.

STATEMENT 1

PARKLAND REGIONAL COLLEGE
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1990.

	1990 TOTAL	1989 TOTAL
REVENUE		
Saskatchewan Education	2,397,497	2,265,861
Federal Government	743,710	407,713
Other	322,606	275,072
SUBTOTAL	3,463,813	2,948,646
Yorkton Regional High School - Program surplus (deficit) - (Note 6)	15,994	(5,822)
TOTAL	3,479,807	2,942,824
EXPENDITURES		
Capital expenditures (Note 1)	76,046	3,875
Leasehold improvements (Note 2)	23,658	901
Contractual and professional services	781,800	1,051,638
Rentals	143,583	139,926
Repairs and maintenance	14,925	16,324
Operating expenses (Schedule 3)	657,889	612,772
Personal services	1,721,385	1,144,601
TOTAL	3,419,286	2,970,037
Excess of Revenue over Expenditures (Expenditures over Revenue) before appropriation	60,521	(27,213)
Current year appropriation	Nil	Nil
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	60,521	(27,213)

PARKLAND REGIONAL COLLEGE

STATEMENT 2

BALANCE SHEET

JUNE 30, 1990.

(Note 3)

	1990 CAPITAL FUND	1990 OPERATING FUND	1990 TOTAL	1989 TOTAL
ASSETS				
CURRENT ASSETS				
Cash		208,887	208,887	92,986
Accounts receivable (Notes 4 & 7)		164,692	164,692	95,744
Prepaid expenses		9,185	9,185	4,566
Short-term investments		5	5	10
Advance - Yorkton Regional High School (Note 6)		68,198	68,198	52,205
	Nil	450,967	450,967	245,511
FIXED ASSETS (Notes 1 & 5)	266,284		266,284	190,238
LEASEHOLD IMPROVEMENTS (Note 2)	154,192		154,192	130,534
	420,476	450,967	871,443	566,283
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities (Note 4)		187,197	187,197	45,312
Deferred income		76,969	76,969	73,919
	Nil	264,166	264,166	119,231
TOTAL LIABILITIES	Nil	264,166	264,166	119,231
UNAPPROPRIATED FUND BALANCE (Notes 1 & 8)	420,476	186,801	607,277	447,052
APPROPRIATED FUND BALANCE	Nil	Nil	Nil	Nil
	420,476	186,801	607,277	447,052
	420,476	450,967	871,443	566,283

Approved by the Board:

________________________ Director

________________________ Director

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

STATEMENT 3

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1990.

	1990				
	CAPITAL FUND	OPERATING FUND			1989
		UNAPPROPRIATED	APPROPRIATED	TOTAL	TOTAL
Fund balance, beginning of year	320,772	126,280	Nil	447,052	469,489
Excess of revenue over expenditure		60,521		60,521	(27,213)
	320,772	186,801	Nil	507,573	442,276
Purchase of capital assets and leasehold improvements	99,704			99,704	4,776
Disposal of capital assets	Nil			Nil	Nil
	99,704	Nil	Nil	99,704	4,776
FUND BALANCE, END OF YEAR	420,476	186,801	Nil	607,277	447,052

PARKLAND REGIONAL COLLEGE

SCHEDULE OF REVENUE BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 1990.

SCHEDULE 1

	GENERAL ADMINISTRATION	PROGRAMMING						SUPPORT SERVICES		TOTALS	
	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	ON-THE-JOB TRAINING	VOCATIONAL TECHNICAL	UNIVERSITY CREDIT	OTHER	CAREER SERVICES	STUDENT SERVICES	1990 TOTAL	1989 TOTAL
SASKATCHEWAN EDUCATION											
Administrative Recovery	35,953									35,953	4,147
Flat Grant	673,302									673,302	664,164
Program Payments	88,842		732,672		610,658	39,000		90,000	126,290	1,687,462	1,591,915
Other			780							780	5,635
	798,097	Nil	733,452	Nil	610,658	39,000	Nil	90,000	126,290	2,397,497	2,265,861
FEDERAL GOVERNMENT											
CJS Seat Purchases	60,732		215,702		86,986					363,420	366,243
CJS Projects	17,778		28,440		332,262					378,480	39,620
Other			1,810							1,810	1,850
TOTAL	78,510	Nil	245,952	Nil	419,248	Nil	Nil	Nil	Nil	743,710	407,713
OTHER											
Administrative Recovery											4,663
Interest and Dividends	23,856									23,856	23,216
Rents	17,096									17,096	7,587
Resale items	62,047									62,047	12,452
Tuition		63,827	8,617		86,731	60,432				219,607	225,774
Other											1,380
TOTAL	102,999	63,827	8,617	Nil	86,731	60,432	Nil	Nil	Nil	322,606	275,072
TOTAL REVENUE	979,606	63,827	988,021	Nil	1,116,637	99,432	Nil	90,000	126,290	3,463,813	2,948,646

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

SCHEDULE OF EXPENDITURES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 1990.

SCHEDULE 2

	GENERAL ADMINISTRATION				PROGRAMMING						SUPPORT SERVICES		TOTALS	
	BOARD	ADMINIS-TRATIVE	ORGANIZA-TIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	ON-THE-JOB TRAINING	VOCATIONAL TECHNICAL	UNIVERSITY CREDIT	OTHER	CAREER SERVICES	STUDENT SERVICES	1990 TOTAL	1989 TOTAL
Capital Expenditures		61,654	14,103								289		76,046	3,875
Leasehold Improvements		23,658											23,658	901
Contractual & Professional Services		8,110	7,930		14,965	24,327		643,936	81,914		618		781,800	1,051,638
Rentals		18,323	31,583		15,879	23,352		43,627	2,422		8,397		143,583	139,926
Repairs and Maintenance		6,246	8,381		93						205		14,925	16,324
Operating (Schedule 3)	13,840	26,488	114,222		18,010	211,667		110,869	13,324		23,179	126,290	657,889	612,772
Personal Services	14,915	148,533	345,103		17,162	724,898		317,460	11,852		141,462		1,721,385	1,144,601
TOTAL EXPENDITURES	28,755	293,012	521,322	Nil	66,109	984,244	Nil	1,115,892	109,512	Nil	174,150	126,290	3,419,286	2,970,037

PARKLAND REGIONAL COLLEGE
SCHEDULE OF OPERATING EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1990.

SCHEDULE 3

	1990 TOTAL	1989 TOTAL
Advertising	18,781	20,357
Association fees and dues	6,757	2,998
Bank charges and interest	594	648
Minor equipment purchases	4,357	637
Inservice training fees	3,351	4,624
Insurance	3,056	3,013
Licenses and taxes	1,276	855
Materials and supplies	139,396	117,600
Postage, freight and courier	16,934	18,879
Printing and duplicating	28,003	7,890
Subscriptions	529	349
Telephone	47,821	48,918
Travel	98,642	105,674
Utilities	28,408	10,763
NSIM	120,492	150,912
Other	139,492	118,655
TOTAL	657,889	612,772

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1990.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

FUND ACCOUNTING:

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund
This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund
This fund contains the capital assets of the college and the equity in the capital assets.

FIXED ASSETS:

Acquisitions of fixed assets are treated as an expenditure of the operating fund in the year of acquisition. The college uses a capital fund in order to maintain accountability for these fixed assets. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its fixed assets.

2. LEASEHOLD IMPROVEMENTS

Leasehold improvements are accounted for in the same manner as the fixed assets of the college.

3. STATUS OF COLLEGE

The College was established under provisions of The Community Colleges Act, 1973 and continues under provisions of the Regional Colleges Act, 1987.

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1990.

4. RELATED PARTY TRANSACTIONS

The College delivers various training and educational programs with funding provided by the Province of Saskatchewan and the Federal Government of Canada. As at year end the following amounts were receivable or payable from or to the sponsoring government departments.

- Receivable from - Provincial Government	49,426
- Receivable from - Federal Government	101,699
- Payable to Provincial Government	4,605
- Payable to Federal Government	30,473

Included in these financial statements are revenue and expenditure amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan and Federal Government Controlled departments, agencies and corporations with which the College is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

5. FIXED ASSETS

Fixed assets are comprised of the following balances:

	1990	1989
Buildings	Nil	Nil
Equipment	229,274	153,228
Vehicles	37,010	37,010
Land	Nil	Nil
	266,284	190,238

6. ADULT EDUCATION AGREEMENT

The College and Yorkton Regional High School are parties to an agreement covering the provision of adult education classes through the facilities of the school. Terms of the agreement provide that course program and administration is the responsibility of the school. Financial responsibility for the program offered is provided by the College supported by funding from Saskatchewan Education. Under the terms of the agreement deficits are the responsiblity of the College.

7. LINE OF CREDIT AGREEMENT

The College has an established line of credit up to 200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Education.

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1990.

8. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

INSTRUCTIONAL FACILITIES:

- Central School, Fort Qu'Appelle, Saskatchewan, under a ten year lease expiring May 31, 1998.
- Burke School, Yorkton Saskatchewan, under a five year lease expiring December 31, 1992.

The above agreements cover use of school buildings and grounds with annual rental at $1. for each school. Terms provide for the College to pay annual operating costs and to be responsible for minor renovations. Each of the agreements contains an option to renew at the end of the initial lease term.

OFFICES:

- Administration office and classrooms in the Town and Country Mall in Melville, Saskatchewan, under a five year lease expiring May 31, 1993. Terms of the lease provide for monthly rental of $3,910, plus additional charges for shared common costs.
- Branch office, Esterhazy, Saskatchewan, under a one year agreement expiring June 30, 1990. Terms of lease provide for montly rental of $250. Effective July 1, 1990 a new three year lease expiring July 1, 1993 comes into effect. Terms provide for a monthly rental of $330. The lease also provides for a renewal option.
- Branch office, Canora, Saskatchewan, located in the Canora Mall under a two year lease expiring August 31, 1990. Terms of the lease provide for monthly rental of $542. Effective September 1, 1990 the Canora Branch office will be located in the Canora High School under a one year lease expiring August 31, 1991. Terms of the lease provide for annual rental of $600.
- Office and Activity Centre, Abernethy, Saskatchewan, located in the Village office under a one year lease expiring September 30, 1990. Terms of the lease provide for semi-annual rental of $1,800.

EQUIPMENT:

- Xerox Canada covering a photocopier leased until February 28, 1991. Terms of the lease call for annual rental payments of $907.

- Xerox Canada covering a photocopiers leased until June 1993. Terms of the lease call for quarterly rental payments of $3,722.

- Xerox Canada covering a photocopiers leased until September 1992. Terms of the lease call for quarterly rental payments of $872.

- Canada Systems Group - Three year lease to use choices occupations computer programs until October 1990.

- International mailing systems - annual lease of postage meter for $350 per annum.

AUDITOR'S REPORT

To the Members of the Board
of the Prairie West Regional College

We have examined the balance sheet of the Prairie West Regional College as at June 30, 1990 and the statements of revenue and expenditures, surplus and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the college as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles as described in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Gilchrist & Co

Rosetown, Saskatchewan
October 11, 1990

Certified Management Accountants

PRAIRIE WEST REGIONAL COLLEGE

Balance Sheet

June 30, 1990

	1990			1989
	Capital Fund	Operating Fund	Total	Total
Assets				
Current assets:				
Cash	$ 24,156	-	24,156	150,076
Accounts receivable	-	165,613	165,613	108,896
Prepaid expenses	-	8,750	8,750	14,332
	24,156	174,363	198,519	273,304
Capital assets (note 3)	353,725	-	353,725	145,265
Leasehold improvements (note 2)	11,366	-	11,366	11,366
	$ 389,247	174,363	563,610	429,935
Liabilities and Fund Balance				
Current liabilities:				
Accounts payable and accrued liabilities	$ 11,164	96,430	107,594	59,341
Deferred income	-	14,000	14,000	46,667
Bank overdraft	-	20,159	20,159	-
	11,164	130,589	141,753	106,008
Unappropriated fund balance	-	43,774	43,774	162,380
Appropriated fund balance	378,083	-	378,083	161,547
	378,083	43,774	421,857	323,927
	$ 389,247	174,363	563,610	429,935

APPROVED BY THE BOARD:

____________________________ Director

____________________________ Director

PRAIRIE WEST REGIONAL COLLEGE

Statement of Changes in Fund Balances

For the year ended June 30, 1990

	1990				1989
		Operating Fund			
	Capital Fund	Unappropriated	Appropriated	Total	Total
Fund balance at beginning of year	$ 161,547	162,380	-	323,927	374,354
Adjustment to prior years' capital assets	-	-	-	-	(61,286)
Fund balance at beginning of year as restated	161,547	162,380	-	323,927	313,068
Excess of revenue over expenditures (note 4)	1,002	(118,606)	-	(117,604)	(37,332)
Current year appropriation	7,074	-	-	7,074	-
	169,623	43,774	-	213,397	275,736
Purchase of capital assets	208,460	-	-	208,460	48,191
Disposal of capital assets	-	-	-	-	-
Fund balance at end of year	$ 378,083	43,774	-	421,857	323,927

PRAIRIE WEST REGIONAL COLLEGE

Statement of Revenue and Expenditure

For the year ended June 30, 1990

		1990	1989
Revenue:			
Saskatchewan Education	$	1,160,590	1,083,721
Federal government		419,512	67,419
Other		376,432	271,542
Total		1,956,534	1,422,682
Expenditures:			
Capital expenditures		208,460	36,825
Leasehold improvements		-	11,366
Contractual and professional services		575,174	97,203
Rentals		177,846	154,299
Repairs and maintenance		10,787	11,595
Operating expenses (Schedule 3)		355,382	310,486
Personal services		740,417	803,849
Total		2,068,066	1,425,623
Excess of revenue over expenditures before appropriation and extraordinary item		(111,532)	(2,941)
Current year appropriation		(7,074)	-
Excess of revenue over expenditures before extraordinary item		(118,606)	(2,941)
Extraordinary item:			
Revenue adjustment		-	(34,695)
Excess of revenue over expenditures	$	(118,606)	(37,636)

PRAIRIE WEST REGIONAL COLLEGE

Notes to the Financial Statements

For the year ended June 30, 1990

1. Significant Accounting Policies

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting:

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity.

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund

This fund contains the capital assets of the college and the equity in the capital assets.

Capital Assets:

Acquisitions and transfers of capital assets are treated as an expenditure of the operating fund in the year of acquisition and transfer. The college uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its capital assets.

2. Leasehold Improvements

Leasehold improvements are accounted for in the same manner as the capital assets of the college.

PRAIRIE WEST REGIONAL COLLEGE

Notes to the Financial Statements

For the year ended June 30, 1990

3. Capital Funds

Capital assets are comprised of the following balances:

	1990	1989
Buildings	$ 126,608	1,147
Equipment	194,117	144,118
Vehicles	-	-
	320,725	145,265
Land	33,000	-
	$ 353,725	145,265

4. Capital Fund Revenue

The excess of revenue over expenditures to the capital fund in the amount of $1,002 consists solely of interest earned on funds held in the capital fund bank account.

5. Comparative Figures

Certain of the comparative figures for 1989 have been restated in order to facilitate comparison with 1990.

PRAIRIE WEST REGIONAL COLLEGE

Schedule of Operating Expenditures
For the year ended June 30, 1990

Schedule 3

		1990	1989
Advertising	$	33,671	24,291
Association fees and dues		6,020	3,392
Bad debts		59	210
Bank charges and interest		9	7
Computer software		-	-
Equipment purchases (u. $500)		5,735	19,412
In-service and conference fees		20,220	8,648
Insurance		4,264	4,150
Licenses and taxes		249	-
Materials and supplies		64,047	58,072
Postage, freight and courier		10,406	13,054
Printing and duplicating		19,896	11,849
Resale items		44,171	38,826
Subscriptions		853	1,021
Telephone		33,993	51,854
Travel		39,425	50,906
Utilities		11,004	3,730
Other		61,360	21,064
	$	355,382	310,486

Chartered Accountants

Price Waterhouse

September 7, 1990

Auditors' Report

To the Board of Governors of the
Saskatchewan Indian Regional College

We have examined the balance sheet of the Saskatchewan Indian Regional College, now operating as the Saskatchewan Indian Institute of Technologies as at June 30, 1990 and the statements of operations and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the college as at June 30, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse

Chartered Accountants

Saskatchewan Indian Regional College

Balance Sheet

	June 30 1990	June 30 1989
Assets		
Current assets		
Bank	$ 547,329	$ 340,848
Guaranteed investment certificate (Note 3)	174,256	164,143
Accounts receivable (Note 4)	341,060	177,396
Prepaid expenses	2,713	26,590
	1,065,358	708,977
Fixed assets (Note 5)	649,902	698,282
	$1,715,260	$1,407,259
Liabilities		
Current liabilities		
Accounts payable (Note 6)	$ 618,553	$ 551,037
Deferred revenue (Note 7)	324,949	84,826
	943,502	635,863
Equity		
Equity in fixed assets	649,902	698,282
Surplus	121,856	73,114
	771,758	771,396
	$1,715,260	$1,407,259

Approved by the Board ______ Director ______ Director

Saskatchewan Indian Regional College

Statement of Surplus

	Year ended June 30 1990	Year ended June 30 1989
Unappropriated surplus		
Unappropriated surplus, beginning of year	$ 73,114	$ 29,977
Unappropriated surplus from operations	48,742	43,137
	121,856	73,114
Less: Transfer to appropriated surplus	100,000	-
Unappropriated surplus, end of year	21,856	73,114
Appropriated surplus (Note 10)		
Appropriated surplus, beginning of year	-	-
Transfer from unappropriated surplus	100,000	-
Appropriated surplus, end of year	100,000	-
Surplus, end of year	$121,856	$ 73,114

Saskatchewan Indian Regional College

Statement of Operations

	Schedule	Year ended June 30 1990	1989
Revenue	1		
Institutional training and operations		$5,164,361	$4,717,591
Special programs		1,208,532	895,941
Band programs and Canadian Jobs Strategy		13,146	69,806
Other		60,911	40,228
		6,446,950	5,723,566
Expenditures	2		
Administration		1,663,475	1,538,006
Courses		3,500,886	3,179,585
Special programs		1,220,701	893,032
Band programs and Canadian Jobs Strategy		13,146	69,806
		6,398,208	5,680,429
Surplus from operations		$ 48,742	$ 43,137

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1990

1. General Information

The Saskatchewan Indian Regional College provides technical vocational training to Status Indians in Saskatchewan. Although it was established under the Regional Colleges Act of the Province of Saskatchewan, the college has received no provincial funding in the current or previous fiscal years.

2. Accounting principles and policies

The college's financial statements have been prepared in accordance with generally accepted accounting principles with significant policies as follows:

Fixed assets and depreciation

Fixed assets are recorded at cost and are purchased out of revenue funds for the year. The college's equity in fixed assets results from a double entry made at the time of the purchase of an asset. The purchase is recorded both as an expenditure, affecting the calculation of surplus, and as an asset. The equity in fixed assets represents the amount of asset purchases which have been recorded less accumulated depreciation.

The depreciation charges lower the book value of the assets and decrease the equity in fixed assets.

Depreciation charges are based on estimated useful lives of the assets and are calculated using the following methods and rates:

Assets (Note 5)	Depreciation Method	Rate/Term
Automotive equipment	Declining-balance	30%
Furniture and equipment	Declining-balance	20%
Leasehold improvements	Declining-balance	20%
Computer software	Declining-balance	20%
Skills Growth Fund		
Equipment	Straight-line	5 years
Leasehold improvements	Straight-line	5 years

Upon disposition of an asset, the proceeds are credited to the program or funding agency to which the original purchase was charged. No gain or loss on sale is recorded. The original cost of the asset and accumulated depreciation are removed from the accounts.

Statement of changes in financial position

This statement has not been included on the basis that it does not provide any information additional to that disclosed in the balance sheet and statement of operations.

Deferred revenue

Deferred revenue arises when funding received from various agencies is to be applied against program expenditures made subsequent to the date of the fiscal year end.

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1990

3. Line-of-credit

A guaranteed investment certificate of $174,256 is used as collateral for a line-of-credit which was not used at June 30, 1990.

4. Accounts receivable

Accounts receivable at June 30 consists of the following:

	1990	1989
Indian and Northern Affairs Canada	$ -	$ 27,302
Health and Welfare Canada	-	21,770
Employment and Immigration Canada	-	1,240
Saskatchewan Indian Training Assessment Group	213,331	11,383
Federation of Saskatchewan Indian Nations, Inc.	13,516	21,310
Miscellaneous	124,249	101,185
Staff advances	4,170	3,135
Saskatchewan Indian Languages Program	-	798
Saskatchewan Indian Cultural Centre	333	-
Saskatchewan Indian Federated College	150	-
	355,749	188,123
Less: Allowance for doubtful accounts	14,689	10,727
	$341,060	$177,396

5. Fixed assets

Fixed assets consist of:

	1990	1989
Automotive equipment	$ 189,835	$ 213,436
Furniture	111,306	102,980
Furniture and fixtures Prince Albert Business College	62,091	90,773
Equipment	901,396	793,040
Leasehold improvements	225,539	206,098
Computer software	47,543	42,432
Equipment - Skills Growth Fund	345,588	368,952
Leasehold improvements - Skills Growth Fund	314,427	314,427
	2,197,725	2,132,138
Less: Accumulated depreciation	1,547,823	1,433,856
Net book value	$ 649,902	$ 698,282

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1990

6. Accounts payable

Accounts payable at June 30 consists of the following:

	1990	1989
Trade payables and accrued liabilities	$579,799	$508,867
Federation of Saskatchewan Indian Nations, Inc.	38,754	39,793
Saskatchewan Indian Cultural Centre	-	997
Saskatchewan Indian Federated College	-	1,380
	$618,553	$551,037

7. Deferred revenue

The following program revenues are to be applied against program expenditures made subsequent to June 30, 1990:

	1990	1989
Nursing Summer Student Program (Health and Welfare Canada)	$ 430	$ -
Literacy Project (Indian and Northern Affairs Canada)	37,318	-
Road Grader Training (Federation of Saskatchewan Indian Nations, Inc.)	22,306	-
External Review Project (Indian and Northern Affairs Canada)	-	30,000
Firefighter Training (Indian and Northern Affairs Canada)	45,000	8,000
Entrepreneurship Training (Indian and Northern Affairs Canada)	32,793	20,940
Saskatchewan Indian Veterans Association Programs (Indian and Northern Affairs Canada)	-	8,035
Interpersonal Communications/School Board Training (Indian and Northern Affairs Canada)	14,279	17,851
Operational Funding (Indian and Northern Affairs Canada)	164,583	-
Sweetgrass Band Programs	8,240	-
	$324,949	$ 84,826

8. Lease obligations

The college has commitments under operating leases as follows:

1991	$182,591
1992	24,419
1993	25,050
1994	25,050
1995	16,700
	$273,810

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1990

9. Related party transactions

Related parties to the college include the Federation of Saskatchewan Indian Nations, Inc. (FSIN), the Saskatchewan Indian Cultural Centre, the Saskatchewan Indian Federated College, the Saskatchewan Indian Training Assessment Group (SITAG) and the Saskatchewan Indian Housing Commission.

10. Appropriation of surplus

Pursuant to a Board motion, $100,000 of surplus has been appropriated to be spent on 1990 - 1991 training course costs.

11. Prince Albert Business College Fire

On December 27, 1989, the Prince Albert Business College was destroyed by fire. Fixed assets, with an original cost of $93,539 less accumulated depreciation of $51,681, and related supplies were destroyed.

Insurance proceeds of $107,000 were received and have been included in institutional revenue. The proceeds have been used to replace the destroyed assets.

12. Comparative figures

Certain of the 1989 comparative figures have been restated to conform with 1990 financial statement presentation.

Saskatchewan Indian Regional College

Schedule 1 - Revenue

	Schedule	Year ended June 30 1990	 1989
Institutional Revenue			
Saskatchewan Indian Training Assessment Group		$2,983,209	$2,625,499
Indian and Northern Affairs Canada		1,974,996	1,974,999
Administration Costs Recovered		77,071	61,094
Prince Albert Business College			
Student fees		19,283	55,999
Insurance proceeds (Note 11)		107,000	-
Tuition fees		2,802	-
		$5,164,361	$4,717,591
Special programs			
National Native Alcohol and Drug Abuse Program	5	$ 339,501	$ 203,896
Entrepreneurship Training Program	6	97,747	145,986
Productivity Centre	7	119,748	164,813
Fire Fighter Training	8	101,096	89,754
Systems Maintenance Management	9	137,682	172,318
Interpersonal Communications/School Board Training	10	3,350	29,608
Diploma Nursing - Summer Student Program	11	32,181	19,239
Saskatchewan Indian Veterans Association			
Book Project	12	2,424	8,576
General	13	23,846	4,890
Challenge Summer Employment Project	14	3,990	1,240
Band Management Development	15	47,985	188
Guidance Counsellor Training	16	14,259	1,870
External Evaluation	17	30,000	-
GED Testing	18	29,700	-
Community Health Representative Programs	19	32,705	-
Regional Youth Committee	20	12,099	-
Regional Youth Conference	21	21,118	-
Literacy Project	22	152,532	-
Road Grader Training	23	6,569	-
Band Information System Development		-	2,000
Firefighter Curriculum Development		-	15,500
Nominal Roll		-	19,000
Backhoe Project		-	17,063
		$1,208,532	$ 895,941
Band and Canadian Jobs Strategy Programs	24	$ 13,146	$ 69,806
Other			
Interest		$ 58,641	$ 38,923
Miscellaneous		2,270	1,305
		$ 60,911	$ 40,228

Saskatchewan Indian Regional College

Schedule 2 - Expenditures

	Schedule	Year ended June 30 1990	1989
Administration	3	$1,663,475	$1,538,006
Courses			
Institutional Programs	4	$3,433,069	$3,179,585
Student allowances		67,817	-
		$3,500,886	$3,179,585
Special programs			
National Native Alcohol and Drug Abuse Program	5	$ 339,501	$ 203,896
Entrepreneurship Training Program	6	97,747	145,986
Productivity Centre	7	127,618	158,254
Firefighter Training	8	101,096	89,754
Systems Maintenance Management	9	137,682	172,318
Interpersonal Communication/School Board Training	10	3,350	29,645
Diploma Nursing - Summer Student Program	11	32,181	19,239
Saskatchewan Indian Veterans Association			
Book Project	12	2,424	8,576
General	13	24,754	4,890
Challenge Summer Employment Project	14	3,990	1,240
Band Management Development	15	47,985	188
Guidance Counsellor Training	16	12,201	2,281
External Evaluation	17	35,493	-
GED Testing	18	29,656	-
Community Health Representative Programs	19	32,705	-
Regional Youth Committee	20	12,099	-
Regional Youth Conference	21	21,118	-
Literacy Project	22	152,532	-
Road Grader Training	23	6,569	-
Band Information System Development		-	2,000
Fire Fighter Curriculum Development		-	16,401
Nominal Roll		-	19,000
Backhoe Project		-	18,884
Log Home Building Program		-	480
		$1,220,701	$ 893,032
Band and Canadian Jobs Strategy Programs	24	$ 13,146	$ 69,806

Saskatchewan Indian Regional College

Schedule 3 - Administrative Expenditures

	Year ended June 30 1990	 1989
Contractual services		
Audit and accounting	$ 19,791	$ 19,000
Consultant services	114,484	108,862
Legal	10,068	2,812
	144,343	130,674
Operating		
Advertising	3,701	3,598
Bank charges and interest	6,114	3,404
Business development	15,598	8,619
Equipment rentals and repairs	16,835	20,837
Freight and storage	1,154	828
General maintenance and insurance	27,406	24,398
Leasehold improvements	4,321	3,156
Photocopying and printing	13,917	7,179
Postage	12,240	8,896
Rent - building	122,186	130,062
Telephone and utilities	94,931	90,746
	318,403	301,723
Personnel		
Salaries and benefits	815,476	734,147
Staff training	24,731	20,789
Travel and sustenance	162,118	132,157
Vehicle maintenance	22,676	26,745
	1,025,001	913,838
Supplies		
Furniture, vehicle and equipment purchases	16,227	45,102
Office and educational supplies	26,841	20,859
Subscriptions	3,640	1,768
	46,708	67,729
Other		
Bad debts	4,361	5,153
Board honoraria	59,220	49,119
Board travel	37,174	52,476
Miscellaneous	19,524	10,714
Vehicle rent	8,741	6,580
	129,020	124,042
Total administrative expenditures	$1,663,475	$1,538,006

Saskatchewan Indian Regional College

Schedule 4 - Institutional Program Expenditures

	Year ended June 30 1990	 1989
Administrative charges	$ 141,901	$ 153,808
Advertising	14,773	19,450
Bank charges and interest	555	513
Board honoraria	14,423	20,217
Board travel	11,368	1,349
Business development	2,338	-
Classroom supplies and textbooks	191,413	168,867
Computer software	4,666	475
Contractual services	1,019,161	1,082,356
Films and videos	3,692	2,987
Freight and courier	3,412	2,849
Fuel	9,795	4,288
Furniture	35,113	7,622
General maintenance and janitorial	39,287	48,300
Insurance	17,918	21,105
Leasehold improvements	15,132	16,416
Major tools and equipment	116,260	45,079
Other charges	37,466	34,428
Photocopying	10,962	10,158
Postage	3,193	3,719
Printing and binding	4,416	10,136
Rent		
Equipment and vehicles	56,630	20,736
Grounds and building	238,797	190,392
Repairs - equipment and vehicles	11,577	11,222
Resource persons	4,253	18,903
Salaries and benefits	1,178,463	1,009,703
Small tools and equipment	10,005	14,431
Staff training	12,660	16,749
Student training	6,673	12,482
Telephone and utilities	75,165	65,143
Trainee meals and accommodations	18,576	34,896
Training allowances	4,704	-
Travel and sustenance	118,322	130,806
	$3,433,069	$3,179,585

Saskatchewan Indian Regional College

National Native Alcohol and Drug Abuse Program

Schedule 5 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Health and Welfare Canada	$339,501	$203,896
Expenditures		
Administration charges	28,563	16,376
Board honoraria	5,880	1,768
Board travel	2,360	-
Classroom supplies and texts	691	8,798
Contractual services	130,326	39,086
Freight	17	28
Other charges	100	17
Photocopying	-	58
Printing and binding	-	50
Rent		
Classroom equipment and vehicles	30	260
Grounds and building	7,617	200
Resource personnel	6,247	5,077
Salaries and benefits	30,786	28,419
Staff training	2,150	-
Student training	3,412	300
Trainee meals and accommodations	63,057	60,645
Travel and sustenance	58,265	42,814
	339,501	203,896
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Entrepreneurship Training Program

Schedule 6 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Department of Regional Industrial Expansion Native Economic Development Program	$ -	$121,426
Indian and Northern Affairs Canada	97,747	24,560
	97,747	145,986
Expenditures		
Advertising	2,176	2,979
Bank charges and interest	-	14
Board honoraria	-	1,200
Board travel	-	1,943
Business development	136	-
Classroom supplies and texts	2,781	1,444
Contractual services	38,225	68,994
Freight	56	122
Furniture	-	68
General maintenance	-	57
Legal	850	938
Photocopying	234	822
Postage	-	400
Printing and binding	557	6,341
Rent		
Equipment and vehicles	1,441	1,800
Grounds and building	3,990	4,075
Repairs	-	28
Salaries and benefits	28,878	27,782
Staff training	770	-
Telephone	282	3,077
Trainee meals and accommodations	258	19,429
Travel and sustenance	17,028	4,473
Vehicle repairs	85	-
	97,747	145,986
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Productivity Centre

Schedule 7 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Productivity Centre fees	$119,748	$164,813
Expenditures		
Business development	45	-
Contractual services	7,831	15,650
Freight	80	188
Furniture	260	-
Insurance	340	210
Major tools and equipment	1,750	2,400
Miscellaneous	200	257
Photocopying	225	91
Printing and binding	10,728	8,281
Rent		
Equipment	-	51
Grounds and buildings	-	75
Vehicles	-	775
Repairs	799	1,526
Salaries and benefits	92,881	95,208
Small tools and equipment	290	212
Software	-	3,885
Staff training	4,677	1,218
Subscriptions	137	879
Supplies and reference books	1,727	8,787
Telephone	282	111
Travel and sustenance	5,366	18,450
	127,618	158,254
Surplus (deficit) for the year	$ (7,870)	$ 6,559

Note: Productivity centre fees of $74,478 (1989 - $132,279) have been charged to expenditures of other Saskatchewan Indian Regional College programs and administration.

Saskatchewan Indian Regional College

Firefighter Training

Schedule 8 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$ 93,096	$ 89,754
Other revenue	8,000	-
	101,096	89,754
Expenditures		
Administration charges	9,026	8,845
Board travel	-	841
Classroom supplies and texts	773	1,546
Contractual services	49,092	33,482
Freight	-	1,475
Insurance	-	469
Other charges	500	552
Major tools and equipment	-	250
Photocopying	-	22
Rent		
Equipment	815	811
Grounds and buildings	825	-
Vehicles	1,911	-
Repairs to equipment and vehicles	702	2,280
Salaries and benefits	4,111	9,573
Telephone	266	1,372
Trainee meals and accommodations	14,737	1,817
Travel and sustenance	18,338	26,419
	101,096	89,754
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Systems Maintenance Management

Schedule 9 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Indian and Northern Affairs Canada	$137,682	$172,318
Expenditures		
Administration charges	12,620	15,423
Advertising	-	278
Board travel	378	466
Business development	101	-
Classroom supplies and texts	511	650
Contractual services	83,727	51,113
Freight	-	70
Major tools and equipment	-	2,319
Other charges	1,186	501
Photocopying	242	1,000
Rent		
Equipment	1,000	250
Grounds and building	-	12,889
Salaries and benefits	19,096	22,998
Small tools and equipment	-	238
Staff training	95	325
Telephone	1,815	2,476
Trainee meals and accommodation	4,741	52,645
Travel and sustenance	12,170	8,677
	137,682	172,318
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Interpersonal Communications/School Board Training

Schedule 10 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Indian and Northern Affairs Canada	$ 3,350	$29,608
Expenditures		
Administration charges	-	2,633
Contractual services	3,350	21,293
Other charges	-	832
Photocopying	-	351
Rent - grounds and buildings	-	150
Salaries and benefits	-	1,144
Supplies	-	616
Telephone	-	200
Trainee meals and accommodation	-	583
Travel and sustenance	-	1,843
	3,350	29,645
Surplus (deficit) for the year	$ -	$ (37)

Saskatchewan Indian Regional College

Diploma Nursing - Summer Student Program

Schedule 11 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Health and Welfare Canada	$32,181	$19,239
Expenses		
Administration	2,692	920
Salaries and benefits	27,874	17,648
Telephone	-	48
Travel and sustenance	1,615	623
	32,181	19,239
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Saskatchewan Indian Veterans Association - Book Project

Schedule 12 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Indian and Northern Affairs Canada	$2,424	$8,576
Expenditures		
Contractual services	(997)	1,228
Resource personnel	(555)	6,963
Travel and sustenance	3,976	385
	2,424	8,576
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Saskatchewan Indian Veterans Association - General

Schedule 13 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$23,110	$ 4,890
Other revenue	736	-
	23,846	4,890
Expenditures		
Board honoraria	4,720	1,575
Board travel	2,002	630
Contractual services	5,630	1,250
Legal fees	130	-
Other charges	226	100
Resource personnel	11,529	1,335
Travel and sustenance	517	-
	24,754	4,890
Surplus (deficit) for the year	$ (908)	$ -

Saskatchewan Indian Regional College

Challenge Summer Employment Project

Schedule 14 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Employment and Immigration Canada	$3,990	$1,240
Expenditures		
Salaries and benefits	3,990	1,240
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Band Management Development

Schedule 15 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$47,985	$ 188
Expenditures		
Administration charges	4,380	-
Contractual services	37,740	188
Freight and courier	66	-
Salaries and benefits	5,775	-
Travel and sustenance	24	-
	47,985	188
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Guidance Counsellor Training Program

Schedule 16 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Tuition fees	$14,259	$ 1,870
Expenditures		
Classroom supplies	278	70
Contractual	3,000	1,850
Postage	-	11
Salaries and benefits	2,415	-
Trainee meals and accommodation	6,508	-
Travel and sustenance	-	350
	12,201	2,281
Surplus (deficit) for the year	$ 2,058	$ (411)

Saskatchewan Indian Regional College

External Evaluation

Schedule 17 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$30,000	$ -
Expenditures		
Board honoraria	300	-
Board travel	140	-
Casual labour	53	-
Contractual services	35,000	-
	35,493	-
Surplus (deficit) for the year	$(5,493)	$ -

Saskatchewan Indian Regional College

GED Testing

Schedule 18 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$29,700	$ -
Expenditures		
Classroom supplies and texts	6,757	-
Contractual services	350	-
Freight	589	-
General maintenance	175	-
Photocopying	524	-
Rent		
Equipment	1,000	-
Grounds and building	6,000	-
Salaries and benefits	14,142	-
Travel and sustenance	105	-
Utilities	14	-
	29,656	-
Surplus (deficit) for the year	$ 44	$ -

Saskatchewan Indian Regional College

Community Health Representative Programs

Schedule 19 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Health and Welfare Canada	$32,705	$ -
Expenditures		
Administration charges	2,561	-
Classroom supplies	160	-
Contractual services	6,017	-
Freight	4	-
Printing and photocopying	1,108	-
Rent - equipment	50	-
Resource personnel	75	-
Salaries and benefits	3,100	-
Trainee meals and accommodations	13,884	-
Travel and sustenance	5,746	-
	32,705	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Regional Youth Committee

Schedule 20 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Health and Welfare Canada	$12,099	$ -
Expenditures		
Administration charges	665	-
Classroom supplies	301	-
Contractual services	2,580	-
Freight	8	-
Miscellaneous	25	-
Photocopying	96	-
Postage	50	-
Rent		
Equipment	72	-
Grounds and building	160	-
Resource personnel	1,750	-
Telephone	283	-
Trainee meals and accommodations	3,861	-
Travel and sustenance	2,248	-
	12,099	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Regional Youth Conference

Schedule 21 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Health and Welfare Canada	$16,193	$ -
Other revenue	4,925	-
	21,118	-
Expenditures		
Administration charges	1,240	-
Classroom supplies	11	-
Contractual services	1,550	-
Miscellaneous	750	-
Photocopying	241	-
Rent - vehicles	323	-
Resource personnel	1,127	-
Telephone	42	-
Trainee meals and accommodations	10,444	-
Travel and sustenance	5,390	-
	21,118	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Literacy Project

Schedule 22 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Indian and Northern Affairs Canada	$ 92,682	$ -
National Literacy Secretariat	59,850	-
	152,532	-
Expenditures		
Classroom supplies	25	-
Contractual services	6,172	-
Freight	1,045	-
Photocopying and printing	913	-
Rent		
Equipment and vehicles	725	-
Grounds and building	980	-
Salaries and benefits	63,347	-
Telephone	623	-
Travel and sustenance	78,702	-
	152,532	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Road Grader Training

Schedule 23 - Statement of Operations

	Year ended June 30 1990	 1989
Revenue		
Federation of Saskatchewan Indian Nations, Inc.	$6,569	$ -
Expenditures		
Classroom supplies	621	-
Salaries and benefits	2,532	-
Travel and sustenance	3,416	-
	6,569	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Band and Canadian Jobs Strategy Programs

Schedule 24 - Statement of Operations

	Year ended June 30 1990	1989
Revenue		
Gordon's Band - Carpentry/Life Skills	$ -	$20,790
All Nations Institute of Technology		
Interpersonal Communications Program	-	5,612
Little Pine Band		
Interpersonal Communications Program	-	2,286
School Board Training Program	-	3,315
Kinistin Band - Plumbing, Electrical and Carpentry Program	-	15,542
Sweetgrass Band		
Job Creation/Proposal Writing Program	-	649
Personnel/Financial Regulations Development	-	2,710
Band Staff Training Program	1,790	9,970
Cowessess Band - Child Care Worker Training Program	-	8,932
Red Earth Band - Heavy Equipment Operator/Life Skills Program	11,356	-
	13,146	69,806
Expenditures		
Administration charges	1,195	3,758
Classroom supplies and texts	600	2,185
Contractual services	5,350	54,418
Freight	-	10
Other charges	-	238
Photocopying	-	481
Printing and binding	-	100
Rent - equipment	208	8
Resource personnel	2,850	1,200
Salaries and benefits	700	2,650
Telephone and utilities	200	84
Travel and sustenance	2,043	4,674
	13,146	69,806
Surplus (deficit) for the year	$ -	$ -

Deloitte &
Touche

Deloitte & Touche
Chartered Accountants

AUDITORS' REPORT

To the Board of Directors of
Saskatchewan Institute of Applied
Science and Technology:

We have examined the statement of financial position of the Saskatchewan Institute of Applied Science and Technology as at June 30, 1990 and the statement of changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Institute as at June 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances as described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Deloitte + Touche

Chartered Accountants

September 20, 1990

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1990

	1990	1989
ASSETS		
CURRENT ASSETS		
Cash and short term investments (Note 3)	$11,038,205	$6,437,690
Accounts receivable (Note 4)	3,973,945	3,739,900
Inventories (Note 5)	1,321,633	1,875,074
Prepaid expenses	321,624	454,204
	16,655,407	12,506,868
CAPITAL ASSETS (Note 6)	50,286,173	47,202,660
	$66,941,580	$59,709,528
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$1,809,034	$1,870,637
Salaries and benefits payable	11,601,993	9,671,417
Advances	32,450	90,792
Unearned revenue (Note 7)	4,801,478	1,920,292
Current portion of obligation under capital lease	502,926	722,437
	18,747,881	14,275,575
OBLIGATION UNDER CAPITAL LEASE (Note 8)	1,125,640	892,291
	19,873,521	15,167,866
EQUITY AND FUND BALANCES		
EQUITY IN CAPITAL ASSETS (Note 9)	48,657,606	45,531,720
DEFICIT ASSUMED ON AMALGAMATION (Note 10)	(34,348)	(34,348)
FUND BALANCES	(1,555,199)	(955,710)
	47,068,059	44,541,662
	$66,941,580	$59,709,528

Approved on behalf of the Board of Directors:

Merv Houghton Chairman of the Board

President and Chief Executive Officer

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1990

	OPERATING
	GENERAL OPERATIONS
REVENUE	
Grants	$71,872,890
Contractual services	23,858,614
Sales (net of refunds)	1,117,476
Tuition (net of refunds)	5,192,239
Investment	1,662,951
Fees	326,917
Rentals	511,468
Donations and contributions	14,267
	104,556,822
EXPENDITURE	
Salaries and employee benefits	61,863,289
Facilities rental	22,261,151
Material and supplies	4,535,758
Contractual services	4,657,339
Administrative	3,102,816
Travel	2,223,786
Equipment rental	754,268
Equipment repair and maintenance	1,033,938
Training allowances	993,828
Board	140,372
Scholarships and fee assistance	39,948
	101,606,493
NET REVENUE BEFORE CAPITAL ACQUISITIONS	2,950,329
Capital Acquisitions	3,259,466
Capital Lease Payments	492,575
NET (EXPENDITURE) REVENUE	(801,712)
Inter-fund transfers	173,148
CHANGE IN FUND BALANCES FROM OPERATIONS	(628,564)
FUND BALANCES, BEGINNING OF YEAR	(984,347)
FUND BALANCES, END OF YEAR (Note 11)	$ (1,612,911)

1990			1989
FUND			
ANCILLARY SERVICES	ENDOWMENT FUND	COMBINED TOTAL FUNDS	COMBINED TOTAL FUNDS
$ -	$ -	$71,872,890	$68,208,333
-	-	23,858,614	21,180,463
4,285,913	-	5,403,389	5,149,181
-	-	5,192,239	4,519,249
-	14,020	1,676,971	1,052,279
85	-	327,002	447,064
-	-	511,468	384,766
-	757,508	771,775	102,288
4,285,998	771,528	109,614,348	101,043,623
752,637	-	62,615,926	56,893,953
103	-	22,261,254	22,347,862
3,225,472	-	7,761,254	8,081,657
7,258	-	4,664,597	4,324,810
41,368	230	3,144,414	2,548,750
1,424	-	2,225,210	1,884,919
13,951	-	768,219	717,875
3,469	-	1,037,407	887,894
-	-	993,828	924,669
-	-	140,372	168,768
-	248,555	288,503	15,098
4,045,682	248,785	105,900,960	98,796,255
240,316	522,743	3,713,388	2,247,368
67,168	493,668	3,820,302	3,369,323
-	-	492,575	609,949
173,148	29,075	(599,489)	(1,731,904)
(173,148)	-	-	
-	29,075	(599,489)	(1,731,904)
-	28,637	(955,710)	776,194
$ -	$57,712	$(1,555,199)	$(955,710)

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

1. STATUTORY AUTHORITY

On January 1, 1988 the Saskatchewan Institute of Applied Science and Technology (SIAST) was established as a public educational corporation by the Legislative Assembly of Saskatchewan in an Act respecting the Saskatchewan Institute of Applied Science and Technology per S. S. 1986 - 1987 c.I-9.I and 0/C 1003/87. (cited as The Institute Act).

SIAST was created from the amalgamation of ten previously separate educational organizations within the Province of Saskatchewan. These include: Regina Plains Community College (Regina), Wascana Institute of Applied Arts and Sciences (Regina), Coteau Range Community College (Moose Jaw), Saskatchewan Technical Institute (Moose Jaw), Saskatoon Regional Community College (Saskatoon), Advanced Technology Training Centre (Saskatoon), Kelsey Institute of Applied Arts and Sciences (Saskatoon), Prince Albert Regional Community College (Prince Albert), Meadow Lake Regional Vocational Centre (Meadow Lake), and Northern Institute of Technology (Prince Albert).

The legislation enacting SIAST provided for the establishment of the corporation through the transfer, at no cost, of all the assets, liabilities and net equity of these ten previously separate organizations.

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) except for capital assets as noted below. The following policies have been adopted by SIAST where alternatives are available under GAAP.

SIAST follows the recommendations as described in "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada" published in 1984 by the Canadian Association of University Business Officers (CAUBO), which provides that the following exceptions to generally accepted accounting principles are appropriate for colleges and universities:

- No provision is made for depreciation of capital assets.
- Capital assets are included in expenditures in the year of acquisition and a complementary asset/equity in capital assets is recorded to reflect capital asset acquisitions. Equity in assets under capital lease is recorded at the time the obligation is paid.

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

Fund Accounting

The accounts of SIAST are further maintained in accordance with the principles of fund accounting to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, revenue and the related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside of SIAST, and determinations made by the Board of Directors.

For financial statement reporting purposes the Statement of Financial Position combines the assets, liabilities and fund balances of all funds.

The Statement of Changes in Fund Balances shows the total revenue and expenditure of SIAST, after elimination of inter-fund transactions. SIAST has classified accounts with similar characteristics into separate funds as follows:

- The Operating Fund consists of revenue and expenditure used in the general operations of SIAST. The Operating Fund, in accordance with CAUBO recommendations, has been subdivided between general operations and ancillary services. General operations deals with the administration and delivery of educational programs. Ancillary services deals with the provision of resale goods and services by SIAST and is expected to operate on a break-even basis. Ancillary services include bookstores, shop stores, food services and vending services.
- The Trust and Endowment Fund consists of those revenues and expenditures used for projects and purposes stipulated by donors and contributors including scholarships and bursaries. Non-monetary asset donations are recorded as revenue and capital acquisitions.

Investments

Investments are recorded at cost. Investment revenue is accrued and reported as earned.

Accounts Receivable

Receivables are reported net of any provision for doubtful accounts.

Inventories

Inventories consist of merchandise and supplies held for resale and are valued at the lower of cost and net realizable value. Administrative and program supplies, library books and periodicals are not inventoried.

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

Capital Assets

Expenditures for capital assets are charged to the appropriate fund in the Statement of Changes in Fund Balances. These expenditures are also reflected on the Statement of Financial Position through corresponding entries to capital assets and equity in capital assets.

Upon the creation of SIAST, the assets acquired from the Province of Saskatchewan and the individual community colleges were recorded at fair market value for furniture and equipment, and at the net book value of the former organization for leasehold improvements. Additions subsequent to the date of amalgamation, January 1, 1988, are recorded at cost. Retirements are recorded as a reduction of capital assets at their original recorded values and proceeds on retirement (net of disposal costs) are included in the operating fund through sales revenue. No depreciation is recorded on capital assets since the value of capital assets is charged to operations upon acquisition.

Capital Leases

SIAST leases computer and other equipment on terms which transfer substantially all benefits and risks of ownership to SIAST. These leases are accounted for as "capital leases", as though an asset had been purchased and a liability incurred.

Appropriations

The Board of Directors has authorized that appropriations be made for committed expenditures on authorized purchases pertaining to the budget year.

3. CASH AND SHORT-TERM INVESTMENTS

	1990	1989
Cash	$2,027,159	$55,134
Short-term promissory notes and term deposits	9,011,046	6,382,556
	$11,038,205	$ 6,437,690

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

4. ACCOUNTS RECEIVABLE

	1990	1989
Tuition fees	$171,884	$104,507
Programs delivered	2,398,171	1,252,568
Federal government	775,989	878,888
Provincial government	542,680	1,248,911
Other	85,221	255,026
	$3,973,945	$3,739,900

5. INVENTORIES

	1990	1989
Bookstores	$1,115,351	$1,655,366
Food services	68,161	62,903
Shop and service supplies	138,121	156,805
	$1,321,633	$1,875,074

6. CAPITAL ASSETS

	1990	1989
Furniture and Equipment		
Balance, beginning of year	$46,546,640	$42,859,105
Net additions during the year	3,103,053	3,687,535
Balance, end of year	49,649,693	46,546,640
Leasehold Improvements		
Balance, beginning of year	656,020	420,680
Net additions during the year	(19,540)	235,340
Balance, end of year	636,480	656,020
Capital assets, end of year	$50,286,173	$47,202,660

Furniture and equipment includes assets under capital leases of $2,298,929 (1989 - $1,921,212).

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

7. UNEARNED REVENUE

	1990	1989
Tuition fees	$494,045	$497,870
Grants	2,674,394	-
Contractual services	1,586,993	1,123,946
Other	46,046	298,476
	$4,801,478	$1,920,292

8. OBLIGATION UNDER CAPITAL LEASE

Capital leases pertain to computer and other equipment having various lease termination dates from 1991 through 1996.

	1990	1989
Balance, beginning of year	$1,614,728	$1,099,948
Additions during the year	1,111,513	1,124,729
Repayments during the year	(492,575)	(609,949)
Retirements during the year	(605,100)	-
Balance, end of year	$1,628,566	$1,614,728

Minimum lease payments under the capital leases are as follows:

Year ending June 30,	
1991	$588,771
1992	564,730
1993	438,149
1994	350,623
1995	13,862
1996	18,997
Total minimum lease payments	1,975,132
Less amount representing future interest charges	346,566
Net obligation under capital leases	1,628,566
Current portion	502,926
Long-term portion	$1,125,640

Interest expensed during the year amounted to $141,747 (1989 - $184,055).

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

9. EQUITY IN CAPITAL ASSETS

	1990	1989
Balance, beginning of year	$45,531,720	$42,179,837
Increase during the year		
Equipment acquisitions	3,245,909	3,303,631
Repayment of obligation under capital lease	492,575	609,949
Donated capital assets	493,668	65,693
	4,232,152	3,979,273
Retirements of equipment	(1,106,266)	(627,390)
Net increase	3,125,886	3,351,883
Balance, end of year	$48,657,606	$45,531,720

10. DEFICIT ACQUIRED ON AMALGAMATION

The enabling legislation (Note I) creating SIAST transferred various assets, liabilities and equity to SIAST on January 1, 1988. The equity (deficiency) transferred can be summarized as follows:

From the Province of Saskatchewan	
Revolving Fund accounts	$1,674,968
Appropriation accounts	(1,953,696)
From former colleges and Advanced Technology Training Centre	244,380
	$ (34,348)

11. OPERATING FUND

	Unappropriated	Appropriated	Total
Balance, beginning of year	$(I,955,455)	$971,108	$(984,347)
Change in fund balances from operations	(628,564)	-	(628,564)
	(2,584,019)	971,108	(1,612,911)
Appropriation from 1989	971,108	(971,108)	-
Appropriation for 1990	(1,251,038)	1,251,038	-
Balances, end of year	$(2,863,949)	$1,251,038	$(1,612,911)

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

12. RELATED PARTIES

SIAST has close operational arrangements with several Province of Saskatchewan organizations which are considered to be related parties.

During the year SIAST recorded grant revenue from the Saskatchewan Provincial Government through the Department of Education for operations and leasing of facilities in the amount of $73,688,103 (1989 - $68,143,073). The Department of Education also funds other institute training on a contractual basis. During the year $8,184,676 (1989 - $7,705,680) was recorded as revenue for these contractual programs.

SIAST leases the majority of its facilities from the Saskatchewan Property Management Corporation, a provincial crown corporation. Expenditures incurred by SIAST during the year for facility rentals amounted to $19,588,355 (1989 - $19,839,772).

Gabriel Dumont Institute (GDI) has entered into a contractual arrangement with SIAST whereby GDI is responsible for implementing a Native Services Division within SIAST. During the year SIAST recorded $345,000 (1989 - $374,867) in provincial grant revenue which was transferred to GDI as reimbursement for Native Services Division costs.

SIAST employees participate in various defined benefit and money purchase type pension plans. The majority of these are managed and administered by the Province of Saskatchewan through the Department of Finance on behalf of SIAST. Employer contributions for money purchase plans are included in expenditures in these financial statements. The Province of Saskatchewan remains responsible for any employer obligations associated with the defined benefit type pension plans.

SIAST uses the services of various other provincial crown corporations and agencies on a normal commercial basis.

13. COMMITMENTS

SIAST has a number of operating lease commitments pertaining to property, buildings and equipment. The majority of property and buildings are leased on a continuing basis from the Saskatchewan Property Management Corporation (SPMC). The remaining property and buildings are leased from private lessors. Equipment is leased from various private lessors.

A summary of these future minimum operating lease payments is as follows:

	PROPERTY AND BUILDINGS		EQUIPMENT
	SPMC	OTHER LESSORS	
1991	$15,478,194	$1,672,694	$174,633
1992	15,478,194	1,269,490	101,626
1993	15,478,194	983,309	19,250
1994	15,478,194	983,309	13,862
1995	15,478,194	983,309	13,862

Auditors' Report

To The Board of Directors
Southeast Regional College

We have examined the balance sheet of the Southeast Regional College as at June 30, 1990 and the statements of revenue and expenditure, and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these statements present fairly, the financial position of the Southeast Regional College as at June 30, 1990 and the results of it's operations for the year then ended in accordance with generally accepted accounting principles prescribed by the Regional Colleges Act as outlined in note 1, applied on a basis consistent with that of the preceding year.

E.J.C. Dudley & Co.
Chartered Accountants

Regina, Saskatchewan
September 25, 1990

Southeast Regional College
Balance Sheet
As at June 30, 1990

Assets

	1990			1989
Current Assets	Capital Fund	Operating Fund	Total	Total
Cash	$ 290,034	$ 232,245	$ 522,279	$ 461,075
Funded reserves - note 2(d)	-	326,288	326,288	-
Accounts receivable	-	34,557	34,557	35,051
Prepaid expenses	-	5,553	5,553	2,535
Inventory - note 4	-	23,772	23,772	32,973
	290,034	622,415	912,449	531,634
Fixed Assets				
Capital assets - note 2(b), 3	389,523	-	389,523	273,564
Leasehold improve. - note 2(c)	10,096	-	10,096	7,984
	399,619	-	399,619	281,548
Total Assets	$ 689,653	$ 622,415	$1,312,068	$ 813,182

Liabilities and Fund Balances

	Capital Fund	Operating Fund	Total	Total
Current Liabilities				
Accounts payable & accrued liabilities	$ -	$ 157,737	$ 157,737	$ 63,425
Accounts payable, Sask. Education	-	10,870	10,870	-
Deferred income	-	18,757	18,757	9,322
	-	187,364	187,364	72,747
Fund Balances - page 4				
Unappropriated fund balance	-	108,763	108,763	458,887
Appropriated fund balance				
Capital Fund Equity	689,653	-	689,653	281,548
Funded reserves	-	326,288	326,288	-
	689,653	435,051	1,124,704	740,435
Total Liabilities and Fund Balances	$ 689,653	$ 622,415	$1,312,068	$ 813,182

Approved on behalf of the Board

The accompanying notes form an integral part of these financial statements.

Southeast Regional College
Statement of Revenue and Expenditure
For the year ended June 30, 1990

	1990	1989
Revenue - page 5		
Saskatchewan Education	$2,136,213	$2,061,845
Federal Government	479,066	180,825
Other	892,686	525,579
Total Revenue	3,507,965	2,768,249
Expenditure - page 6		
Capital expenditure	120,215	51,932
Capital expenditure - Future Projects, note 2(b)	290,034	-
Leasehold improvements	2,113	7,984
Contractual and professional services	993,541	868,169
Rentals	364,856	230,802
Repairs and maintenance	6,900	11,334
Operating expenses	532,664	539,188
Personal services	1,221,478	929,302
Total Expenditure	3,531,801	2,638,711
Excess (Deficiency) of Revenue Over Expenditure	($ 23,836)	$ 129,538

The accompanying notes form an integral part of these financial statements.

Southeast Regional College
Statement of Changes in Fund Balance
For the year ended June 30, 1990

	1990				1989
	Capital Fund	Unappropriated	Appropriated	Total	Total
Balance, beginning of year	$ 281,548	$ 458,887	$ -	$ 740,435	$ 558,981
Excess (deficiency) of revenues over expenditures	-	(23,836)	-	(23,836)	129,538
Appropriation to reserves - note 2(d)	-	(326,288)	326,288	-	-
Capital assets purchased	122,328	-	-	122,328	59,916
Capital expenditure - future projects	290,034	-	-	290,034	-
Capital asset disposals	(4,257)	-	-	(4,257)	(8,000)
Balance, end of year	$ 689,653	$ 108,763	$ 326,288	$1,124,704	$ 740,435

The accompanying notes form an integral part of these financial statements.

Southeast Regional College
Schedule of Revenue By Function
For the year ended June 30, 1990

	General Admin.	Programming				Support Services		Totals	
	General Revenue	Community Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1990	1989
Saskatchewan Education									
Admin. recovery	$ 71,010	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,010	$ 56,742
Flat grant	842,273	-	-	-	-	-	-	842,273	804,588
Program payments	35,093	-	366,890	686,625	-	-	-	1,088,608	1,058,431
Other	14,350	13,982	500	-	-	-	105,490	134,322	142,084
Total	962,726	13,982	367,390	686,625	-	-	105,490	2,136,213	2,061,845
Federal Government									
CJS seat purchase	-	-	60,317	135,692	-	-	-	196,009	82,554
CJS projects	4,500	-	229,386	-	-	-	-	233,886	89,687
Admin. recovery	22,286	-	-	-	-	-	-	22,286	-
Other	21,484	-	5,401	-	-	-	-	26,885	8,584
Total	48,270	-	295,104	135,692	-	-	-	479,066	180,825
Other									
Admin. recovery	13,575	-	-	-	-	-	-	13,575	362
Contracts	65,000	1,703	-	-	-	-	-	66,703	4,778
Interest and dividends	92,626	-	-	-	-	-	-	92,626	49,051
Rental income	84,688	1,475	-	8,635	-	-	-	94,798	13,146
Resale items	9,405	5,139	1,586	44,590	56	492	12	61,280	61,398
Tuition	-	354,138	16,631	151,931	30,341	51	1,144	554,236	346,991
Other income	4,695	428	192	434	3,282	412	25	9,468	49,853
Total	269,989	362,883	18,409	205,590	33,679	955	1,181	892,686	525,579
Total Revenue	$1,280,985	$ 376,865	$ 680,903	$1,027,907	$ 33,679	$ 955	$ 106,671	$3,507,965	$2,768,249

Southeast Regional College
Schedule of Expenditure by Function
For the year ended June 30, 1990

	General Administration			Programming				Support Services		Totals	
	Board	Admin-istration	Organ-zation	Community Individ. Develop.	Adult Basic Education	Vocational Technical	Univer-sity Credit	Career Services	Student Services	1990	1989
Capital expenditures	$ -	$ 36,403	$ 65,668	$ -	$ 13,910	$ 54	$ -	$ 4,180	$ -	$ 120,215	$ 51,932
Leasehold improvements	-	440	102	-	1,047	524	-	-	-	2,113	7,984
Contractual and professional services	3,375	16,512	2,808	145,047	40,469	743,506	38,136	3,688	-	993,541	868,169
Rental	1,542	30,948	43,731	98,012	57,341	117,870	9,911	5,501	-	364,856	230,802
Repairs and maintenance	-	3,908	1,623	318	686	279	-	86	-	6,900	11,334
Operating - page 7	26,534	67,415	94,738	47,812	78,972	90,125	8,920	11,560	106,588	532,664	539,188
Personal services	22,913	227,748	335,358	1,260	506,380	50,794	8,595	68,430	-	1,221,478	929,302
Total Expenditures by Function	$54,364	$383,374	$544,028	$292,449	$698,805	$1,003,152	$65,562	$93,445	$106,588	3,241,767	2,638,711
Capital Expenditures Future Projects-note 2(b)										290,034	-
										$3,531,801	$2,638,711

Southeast Regional College
Schedule of Operating Expenditure
For the year ended June 30, 1990

	1990	1989
Advertising	$ 38,098	$ 58,514
Association fees and dues	8,688	3,161
Bank charges and interest	132	-
Computer software	20,320	5,988
Equipment purchases	3,552	13,797
Inservice and conference fees	23,830	12,689
Insurance	4,218	3,528
Licenses and taxes	4,781	4,306
Materials and supplies	60,056	62,488
Postage, freight and courier	24,662	22,465
Printing and duplicating	5,714	19,700
Resale items	56,131	75,843
Subscriptions	1,217	2,407
Telephone	64,947	60,087
Travel	94,603	75,917
Utilities	15,831	15,784
Student allowance	98,036	97,740
Other	7,848	4,774
	$532,664	$539,188

Southeast Regional College
Notes to the Financial Statements
June 30, 1990

1. General Information

The Southeast Regional College was established on January 18, 1975 as a corporate entity as the South East Region Community College Board. On March 14, 1988, the College was renamed the Southeast Regional College and functions in accordance with the Regional Colleges Act.

The College's objectives are to promote the social, economic and cultural development of South East Saskatchewan by facilitating learning options and participating in community groups.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual and reflect the following principles:

a) Fund Accounting

A fund is a separate self-balancing set of accounts for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund

This fund contains the capital assets of the college and the equity in capital assets.

b) Capital Assets

Acquisitions and transfers of capital assets are treated as an expenditure of the operating fund in the year of acquisition and transfer. The college uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of the assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on it's capital assets.

Southeast Regional College
Notes to the Financial Statements
June 30, 1990

The college also records transfers to the capital fund for future projects. This amount is shown as an expenditure for future projects in the operating fund. When the future project is acquired, the capital fund bank balance is reduced and capital assets balance is increased. Separate note disclosure of the acquisition is made in the statement of changes in fund balances for the amount and notes regarding the acquisition. The future projects are designated by the Board and are comprised of the following:

Equipment and Furnishings Fund	$ 72,508
Computer Enhancement Fund	72,508
Facility Enhancement Fund	145,018
Total	$290,034

The Capital Expenditures - Future Projects is charged in total as the allocations by expenditure function has not been determined at this time.

c) Leasehold Improvements

Leasehold improvements are accounted for in the same manner as the capital assets of the college.

d) Funded Reserves

These are appropriations of surplus set aside at Board discretion for the specific purposes relating to future operations.

Program Development Reserve

The program development reserve is to be used for the development of existing and future programs to be offered by the college.

3. Capital Assets

Capital assets are comprised of the following balances:

Office equipment	$252,122
Computer equipment	137,401
Total Cost	$389,523

4. Inventory

Inventory is valued at cost.

Southeast Regional College
Notes to the Financial Statements
June 30, 1990

5. **Related Party Transactions**

Included in these financial statements are expense and revenue amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown controlled departments, agencies and corporations with which the College is related.

Account balances resulting from these transactions are included in the statement of revenue and expenditure and are settled on normal trade terms.

Other amounts due to related parties are described separately in the financial statements and the notes thereto.

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have examined the statement of financial position of The University of Regina as at April 30, 1990 and the statements of changes in fund balances and equity in fixed assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at April 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

G. F. Wendel

Regina, Saskatchewan
August 10, 1990

G. F. Wendel, C.A.
A/Provincial Auditor

UNIVERSITY OF REGINA

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 1990

1. Summary of Significant Accounting Policies and Reporting Practices

(a) General

The statements have been prepared in accordance with the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada" approved by the Canadian Association of University Business Officers (CAUBO) and commended for use by the Association of Universities and Colleges of Canada to its members.

(b) Fixed Assets

The Guide indicates that fixed assets should be capitalized, depreciation should not be recorded, and donated assets should be recorded at their fair market value.

Expenditures for sites and improvements, buildings, furnishings and equipment, and library holdings are recorded as assets (at cost) on the Statement of Financial Position with a corresponding entry to Equity in Fixed Assets.

Donated assets are reported at fair market value when acquired by the University.

The furnishings and equipment policy assumes a useful life of nine years (eight years plus the current year). Therefore, items recorded as assets nine years previously are removed from the asset account and Equity in Fixed Asset account. Disposals or withdrawals (superseded, poor condition, irrelevancy, lost and stolen) of library holdings are calculated at 3/4 of one percent of the net capitalized value of library holdings at the end of the preceding year.

Buildings, sites and improvements are permanent in nature and therefore dispositions will not normally occur.

(c) Depreciation Expense

An exception to the Guide remains to permit the University's desired reporting practice for Ancillary Enterprises. Depreciation expense (1990 - $153,056; 1989 - $126,156) is charged on fixed assets related to the Ancillary Enterprises

Fund only. It is included in ancillary expenditures in t Statement of Changes in Fund Balances.

(d) Fund Accounting

The accounts of the University are maintained in accordance with the principles of "fund accounting" to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, resources ar classified for accounting and reporting purposes into funds in accordance with specified activities or objectives. Separate accounts are maintained for the Capital Fund, Trust and Endowment Funds and Operating Fund. The Operating Fund is further classified as General Operating, Ancillary Enterprises, Research, Sundry Projects, and Student Assistance. The Trust and Endowment Funds are further classified into Expendable and Non-expendable. Expendable fund balances may be used in their entirety within the restrictions established by the provider of the funds. Non-expendable fund balances represent a revenue generating source. Restrictions placed on the fund by the original provider preclude the original fund balance from being spent.

(e) Ancillary Enterprises

The University operates five Ancillary Enterprises: Bookstore, College West Residence, Duplicating Services, Food Services and Parking.

Ancillary Enterprises operate on a fee-for-service basis and must be self funding. Charges to departments and related organizations are excluded from the expenses of the department and from the revenue of the Ancillary Enterprise. Instead, they are included in interfund transfers on the Statement of Changes in Fund Balances.

(f) Investments

i) Fixed income securities (bonds) are recorded at par value. Any discount or premium is included in revenue in the year of purchase.

ii) Shares of stock acquired by purchase are recorded at cost. Shares of stock acquired other than by purchase are recorded at their market value on the date of acquisition.

iii) Sentinels (stripped bonds) and coupons are recorded at par value less unamortized discount. The related discounts are amortized into income over the period to maturity.

iv) Gains or losses on disposal are recorded in the year of disposal.

(g) Accrual Accounting

The University utilizes the accrual basis of accounting for additions to, and deductions from, fund balances except that vacation pay is not accrued.

(h) Inventories

Inventories are valued at the lower of cost and net realizable value which is principally determined by the first in, first out method. Year end inventories are detailed below.

Department	April 30, 1990	April 30, 1989
Bookstore	$ 862,072	854,824
Physical Plant	305,166	322,066
Science Stores and Shops	104,902	108,651
Duplicating Services	64,108	66,490
Food Services	59,919	50,462
Art Gallery Shop	26,933	46,896
Post Office	5,676	13,891
Computing Services	128,513	--
	$1,557,239	1,463,230

(i) Interfund Transfers

Interfund charges to departments are excluded from the expenses of departments and ancillary revenues. They are classified as "interfund transfers" on the Statement of Changes in Fund Balances.

2. Operating and Capital Funding

a) Operating Grants

The Department of Education provided the University with operating grants totalling $43,309,800 (1989 - $40,646,600).

b) Capital Project Financing Arrangements

Funding for capital projects is arranged through agreements with the Saskatchewan Property Management Corporation (SPMC) and the Department of Education. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the University is limited to an amount equal to the funds received from the Department of Education for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the University. Due to the nature of this arrangement, no liability is recorded in the financial statements of the University. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received/receivable.

The balance of loans outstanding including accrued interest with respect to this financing arrangement at April 30, 1990 was $19,783,837 (April 30, 1989 - $15,835,180).

3. Long Term Liability

A 7 1/4% debenture for $2,080,000 was issued to the Canada Mortgage and Housing Corporation for the construction of the College West Residence Building. The debenture is repayable in equal semi-annual payments over 50 years. A total repayment of $155,210 of blended principal and interest is required each year commencing June 30, 1975 and maturing December 31, 2024. This payment is provided for as a charge to College West Residence Operations. Issue of the debenture was authorized by the Lieutenant Governor in Council under Order in Council No. 871/75.

Following are details of the payments required for the next five fiscal years.

	Interest	Principal	Total
1990-91	142,142	13,068	155,210
1991-92	141,178	14,032	155,210
1992-93	140,142	15,068	155,210
1993-94	139,030	16,180	155,210
1994-95	137,835	17,375	155,210

4. Statutory Obligation

On April 1, 1962, the Wascana Centre Authority was constituted a body corporate under the Wascana Centre Act. The government of Saskatchewan, the City of Regina and the University were named as participating parties. Under this Act, the University is responsible for an annual payment to the Authority equivalent in amount to fifteen percent of the amount assessed by the City of Regina through a levy of 1.55 mills. This payment covers the University's share of the administrative and other costs of the Authority including landscape construction which may be performed on land under the jurisdiction of the Authority. Furthermore, the University has an obligation to the Authority for the cost of landscape construction and landscape maintenance performed on University owned land. Following is information regarding payments made to the Authority as prescribed by the Act during 1989-1990:

Operating Fund:	
Maintenance - Authority Land	$183,593
Maintenance - University Land	368,806
	552,399
Capital Fund:	
Construction	56,400
	$608,799

5. Pension Plans

The University is responsible for the administration of two pension plans, the Non-Academic Pension Plan and the Pension Plan for the Academic and Administrative Employees of the University of Regina. Actuarial valuations are completed regularly as prescribed by statute and any unfunded pension plan liabilities are the responsibility of the University.

The Pension Plan for the Academic and Administrative Employees of The University of Regina is a defined benefit final average pension plan. An actuarial valuation performed on this plan as at December 31, 1987 indicated that, using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $67,063,953. This amount less assets of $67,231,736 based on market values, resulted in an actuarial surplus of $167,783 at December 31, 1987.

The University of Regina Non-Academic Pension Plan is also a defined benefit final average pension plan. An actuarial valuation performed on this Plan as at January 1, 1987 indicated that, using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $11,141,373. This amount less assets of $12,945,030 based on book values partially adjusted for market values, resulted in an actuarial surplus of $1,803,657 at January 1, 1987.

The University records as pension expense its contributions to the Pension Funds which are in amounts that have been recommended by the actuaries.

6. Interfund Borrowing and Transfers

Periodically, the Operating Fund borrows from the Capital Fund. At the beginning of the year the Operating Fund owed $1,000,000 to the Capital Fund; during the year $1,000,000 was repaid leaving no balance at April 30, 1990. $45,678 in interest was paid during the year to the Capital Fund, and is included as an interfund transfer.

STATEMENT 1

UNIVERSITY OF REGINA
STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 1990
(With comparative figures as at April 30, 1989)

	1990	1989
Assets		
Cash less bank overdraft and outstanding cheques	$ 559,597	$
Receivables:		
General	2,314,511	2,122,099
Research and Special Accounts	39,888	72,851
Accrued Interest	168,562	205,949
Loans	97,769	86,791
Prepaid Expenses	203,603	208,424
Inventories (Note 1(h))	1,557,289	1,463,280
Investments (Note 1(f)) (Market value 1990 - $8,444,896 Market value 1989 - $10,383,087)	8,741,945	10,468,691
	13,683,164	14,628,085
Fixed Assets: (Notes 1(b),1(c))		
Buildings	58,207,300	51,984,341
Sites and improvements	13,086,996	4,918,659
Furnishings and equipment	23,281,804	19,976,849
Library holdings	19,476,760	17,359,388
Parking lot development	1,220,096	416,719
	115,272,956	94,655,956
	$ 128,956,120	$ 109,284,041
Liabilities, Fund Balances and Equity		
Bank overdraft less cash and outstanding cheques	$	$ 1,210,556
Accounts payable	4,823,633	3,346,105
Bank loan	6,966,896	
Deferred income	155,495	281,476
Debenture payable (Note 3)	1,963,794	1,975,964
	13,909,818	6,814,101
Fund Balances: (Statement 2) (Note 1(d))		
General operating	(6,355,246)	(6,791,459)
Ancillary Enterprises	2,626,364	2,211,487
Capital	(7,098,118)	2,767,033
Trust and Endowment		
Expendable	5,680,733	4,919,078
Non-expendable	3,619,759	3,286,164
Research, sundry projects and student assistance	4,704,062	4,046,306
	3,177,554	10,438,609
Equity in fixed assets (Statement 3)	111,868,748	92,031,331
	$ 128,956,120	$ 109,284,041

On Behalf of the Board of Governors

(See accompanying notes to financial statements)

STATEMENT 2

UNIVERSITY OF REGINA
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED APRIL 30, 1990
(With comparative figures for the year ended April 30, 1989)

	Operating Fund					Capital Fund	Trust and Endowment Fund			
	General Operating	Ancillary Enterprises	Research	Sundry Projects	Student Assistance		Expendable	Non-Expendable	Total 1990	Total 1989
Additions										
Provincial Government Grants	$ 43,309,800		50,000	426,982		56,400			43,843,182	44,048,049
Financing from Saskatchewan Property Management Corp.						6,143,000			6,143,000	5,113,000
Student academic fees	10,415,745								10,415,745	9,683,173
Investment income	224,269	160,146		196,145		95,050	999,265	5,012	1,679,887	1,384,084
Contributions and donations			3,899,932	4,082,506	1,267,087		356,236	332,800	9,938,561	8,099,832
Miscellaneous income	469,563								469,563	610,902
Ancillary Enterprises Income		5,442,074							5,442,074	5,513,626
	54,419,377	5,602,220	3,949,932	4,705,633	1,267,087	6,294,450	1,355,501	337,812	77,932,012	74,452,726
Deductions										
Instruction and public service	41,098,992								41,098,992	39,528,106
Administration	4,192,425					186,766	484,371	361	4,863,923	4,494,593
Physical Plant	7,238,901								7,238,901	7,222,552
Student and miscellaneous services	719,347								719,347	662,096
Research, sundry projects, and student assistance			3,596,767	3,929,498	1,418,091				8,944,356	6,893,084
Ancillary Enterprises Expenditures		6,016,401							6,016,401	5,902,356
Sites and improvements						8,168,337			8,168,337	23,629
Buildings						6,222,959			6,222,959	4,713,705
Equipment						1,627,217			1,627,217	3,142,160
Grants and awards							133,568	3,856	137,424	123,700
Debt repayment		155,210							155,210	155,210
	53,249,665	6,171,611	3,596,767	3,929,498	1,418,091	16,205,279	617,939	4,217	85,193,067	72,861,191
Increase (Decrease) to Fund Balances before Interfund Transfers	1,169,712	(569,391)	353,165	776,135	(151,004)	(9,910,829)	737,562	333,595	(7,261,055)	1,591,535
Interfund transfers	(733,499)	984,268	(73,319)	(247,221)		45,678	24,093			
Net additions (deductions)	436,213	414,877	279,846	528,914	(151,004)	(9,865,151)	761,655	333,595	(7,261,055)	1,591,535
Fund balances beginning of year	(6,791,459)	2,211,487	1,058,598	2,704,763	282,945	2,767,033	4,919,078	3,286,164	10,438,609	8,847,074
Fund balances end of year	$ (6,355,246)	2,626,364	1,338,444	3,233,677	131,941	(7,098,118)	5,680,733	3,619,759	3,177,554	10,438,609

(See accompanying notes to financial statements)

STATEMENT 3

UNIVERSITY OF REGINA
STATEMENT OF EQUITY IN FIXED ASSETS
FOR THE YEAR ENDED APRIL 30, 1990
(With comparative figures for the year ended April 30, 1989)

	1990	1989
Additions		
Expenditures on fixed assets:		
Sites and improvements	$ 8,168,337	$ 23,629
Buildings	6,222,959	4,713,705
Equipment	4,084,579	4,914,909
Library acquisitions	2,247,567	1,450,308
Repayment principal - C.M.H.C. Debenture	12,170	11,333
	20,735,612	11,113,884
Reductions		
Write down of fixed assets:		
Equipment	768,000	1,498,000
Library holdings	130,195	120,220
Disposals of equipment		1,183,000
	898,195	2,801,220
Balance beginning of year	92,031,331	83,718,667
Balance end of year	$ 111,868,748	$ 92,031,331

(See accompanying notes to financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have examined the combined balance sheet of The University of Saskatchewan as at April 30, 1990 and the statements of changes in appropriated-allocated fund balances, changes in appropriated-unallocated and restricted fund balances, changes in endowment principal fund balance and changes in equity in plant assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at April 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Wendel

G. F. Wendel, C.A.,
A/Provincial Auditor

Regina, Saskatchewan
September 14, 1990

THE UNIVERSITY OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS

April 30, 1990

1. Summary of Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with accounting principles for Universities as described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers (CAUBO) and commended for use by the Association of Universities and Colleges of Canada (AUCC) to its members.

b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets, liabilities and fund balances of all funds.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Operating Fund consists of those revenues and expenses used in the general operations of the University.
- the Sponsored Research Fund consists of grant and contract revenues and expenses specifically identified for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.
- the Specific Purpose and Trust Fund consists of those revenues and expenses used for projects and purposes stipulated by the donors and contributors, including scholarships, bursaries, student loans, special research fellowships and awards, clinical practice plan and clinical services funding.
- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and unexpended balances are carried forward for replacement and upgrading of facilities in these ancillary operations. In accordance with the CAUBO guidelines this group of enterprises includes the Bookstore, Food Services, Parking, Student Residences and Vending Services. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt.
- the Capital Fund consists of grants, gifts, interest and authorized capital borrowings received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and equipment acquisitions.
- the Endowment Principal Fund consists of gifts and bequests received with the stipulation that these funds be invested and the income earned be utilized for designated purposes.

c) Accrual Accounting

The University utilizes the accrual basis of accounting for additions to and deductions from fund balances except that no provision is made in the financial statements for depreciation on plant assets in the Capital Fund or for accrued vacation pay.

d) Appropriations

The University implemented in 1984-85 a general operating budget program approved by the Board of Governors which allows budget units to carry forward unexpended funds into the subsequent fiscal year. In addition the University has established appropriations for future expenditures of a specific or major nature and to make provision for certain unexpended allocations.

e) Inventories

Inventories of materials and supplies are valued at the lower of cost and net realizable value which is principally determined by the first in first out method. Feedlot cattle are stated at market value and all other inventories of livestock held primarily as experimental animals are valued at the lower of cost or market value.

f) Prepaid Expenses

The University acquired in 1984-85 a new SL-1 Telephone system from Sask-Tel by lump sum prepayment of rental charges for the particular equipment. This prepayment, with interest, is being expensed by annual charge to General Operations over a ten year period. The remaining prepaid balance at year end is $1,118,613 (April 30, 1989 - $1,296,692).

g) Deferred Costs

The University sets up deferred costs to account for fixed assets acquired by both the Operating Fund and Ancillary Enterprises by means of internal cash loans from operating funds. Internal loans of this nature occur when it is advantageous for the University to use its own cash resources rather than borrowing or leasing from outside parties.

Deferred costs outstanding at April 30, 1990 and their methods of amortization are as follows:

	1990	1989
i) Parking development costs, including Capital Costs for both Reserved Parking and Visitor and Pay Parking - amortized against the Parking Ancillary Enterprise revenues on the basis of the estimated useful life of the particular assets.	$862,500	$945,323
ii) Vending Machines and Food Services Equipment - amortized by annual charge, with interest, to Ancillary Enterprise operations over period established for each transaction, not exceeding the estimated useful life of the equipment acquired.	--	5,037
	$862,500	$950,360

h) Investments

Investments purchased are recorded at cost; investments received by bequest or gift are recorded at market value at the date of acquisition. The difference between the cost and the par value of bonds purchased is not amortized but is treated as income or expense in the year of disposal.

i) Investment in Subsidiary Companies

Systems Enterprise Developments Ltd., a company continued under The Saskatchewan Business Corporations Act (1977) is a wholly-owned subsidiary and holding company of the University. The corporation qualifies as a tax exempt organization under Section 149 of The Income Tax Act. The company's major assets consist of cash and short-term investments, these being the proceeds from the company's disposal during the 1986-87 year of its minority equity investment in SED Systems Inc.

Biostar Inc. was incorporated under the Canada Business Corporations Act on February 16, 1983. The company was established with the mandate to conduct research, development, testing, production and marketing of animal and poultry health care products and technology. The University's investment in this taxable Canadian corporation consists of a controlling interest in the voting share capital of the company. Biowest Inc. is a wholly-owned subsidiary of Biostar Inc.

On July 10, 1990 the University as majority shareholder signed a share purchase agreement with ExtraCare Corporation of Calgary, Alberta which would, subject to certain conditions of the agreement being met, see ExtraCare Corporation acquire the ownership of Biostar Inc. and amalgamate the two companies.

The University does not consider it appropriate to consolidate the accounts of these two subsidiary companies with those of the University of Saskatchewan and accordingly the University accounts for its investments in accordance with the equity method.

The investment and related equity account are summarized as follows:

	1990	1989
Investment Account		
Systems Enterprise Developments Ltd.		
- Carrying Value of Investment in shares	$1,465,289	$1,821,568
Biostar Inc.		
- Carrying Value of Investment in shares	249,334	369,747
	$1,714,623	$2,191,315
Equity Account		
Systems Enterprise Developments Ltd.		
- Balance - beginning of year	$1,449,905	$1,397,359
- Equity gain (loss) during year	(356,279)	52,546
Balance - end of year	$1,093,626	$1,449,905
Biostar Inc.		
- Balance - beginning of year	367,970	418,818
- Equity gain (loss) during year	(120,413)	(50,848)
Balance - end of year	247,557	367,970
	$1,341,183	$1,817,875

j) **Plant Assets**

The CAUBO guidelines indicate that all plant assets including library acquisitions should be capitalized regardless of the source of funds or the means of acquisition of the plant assets, depreciation should not be recorded, and donated assets should be recorded at their fair market value.

Expenditures by the University of Saskatchewan for the acquisition of new properties, constructing of new buildings, rehabilitating existing buildings, initially equipping these new and rehabilitated buildings, acquiring certain additional or replacement equipment and for library acquisitions are recorded in the Statement of Changes in Appropriated-Unallocated and Restricted Fund Balances (Statement 3) in the year in which they are incurred and then capitalized on the Balance Sheet as Plant Assets with a corresponding entry to Equity in Plant Assets. No depreciation is recorded.

Donated assets are reported at fair market value when acquired by the University.

The University's policy on capitalization of fixed assets assumes an average useful life for furnishings and equipment of nine years (eight plus the current year). Therefore, items recorded as assets nine years previously are removed from the Plant Asset Account and Equity in Plant Assets Account. A provision for the value of items removed from the library collection by disposals or withdrawals (superseded, poor condition, irrelevancy, lost or stolen) calculated at 3/4 of one percent of the net capitalized value of library holdings at the end of the preceding year is recorded as a deduction within the Capital Fund.

Buildings, and land, and site improvements are permanent in nature and therefore dispositions will not normally occur.

k) Donation Pledges

Donations are recorded as revenue only in the fiscal period in which they are received. Pledges receivable are not recorded as assets in these financial statements.

2. Long-Term Debt	1990	1989
a) Canada Mortgage and Housing Corp. - 6 7/8% Debentures due May 1, December 1, 2020	$3,117,164	$3,146,869
b) Consolidated Fund - 9.14% Loan due January 5, 1996	491,665	653,620

a) This liability represents the remaining principal balance payable on two loans totalling $3,450,000 originally borrowed from Canada Mortgage and Housing Corporation in 1970 to finance construction of the McEown Park Student Housing Complex.

These loans are repayable in equal semi-annual instalments of blended principal and interest over 50 years. The total annual payments of $245,550 are recovered in their entirety from the operating revenues of the Student Residences.

b) This liability represents the net balance payable, after deduction of equity in a related Sinking Fund of $1,248,335 at April 30, 1990 (April 30, 1989 - $1,086,380) on a loan of $1,740,000 originally borrowed from the Saskatchewan Universities Commission in 1976 to finance construction of an additional (fourth) high-rise apartment building within the McEown Park Student Housing Complex.

Upon repeal of The Universities Commission Act, 1974 this asset of the Saskatchewan Universities Commission was assumed by the Consolidated Fund.

The terms of the loan require payment on a semi-annual basis, of the periodic interest due on the principal sum borrowed plus the payment of an annual instalment to the Consolidated Fund for investment in a Government administered Sinking Fund established to provide for repayment of the loan principal on maturity date. These payments totalling $193,836 per year are recovered in their entirety from the operating revenues of the Student Residences.

Over the next five years the annual payment by the University to the Consolidated Fund for investment in the form of sinking fund instalment will amount to $34,800 per year.

	1990	1989
c) **Due to Consolidated Fund**	477,009	485,640
	$4,085,838	$4,286,129

As part of the original arrangements for repayment of a loan to Canada Mortgage and Housing Corporation, it was agreed that $600,000 of the principal portion due would be recovered from the University of Saskatchewan by charges to the Residence and Food Service operations of $33,410 per year.

The balance of this loan which was previously payable to the Saskatchewan Universities Commission is now payable to the Consolidated Fund.

3. Pension Funds

The University is responsible for the administration of two pension plans, the Academic Pension Plan and the Non-Academic Pension Plan, both of which are defined benefit final average pension plans. Actuarial valuations are completed regularly as prescribed by statute and any unfunded pension plan liabilities are the responsibility of the University.

a) Academic Pension Plan

An actuarial valuation of the Pension Plan for the Academic Employees of the University of Saskatchewan as at December 31, 1988 indicates that the fund is in a very strong position to meet its statutory obligations with an accrued surplus of $25.7 million.

On the advice of the Actuary, and with the approval of the University the accrued surplus in excess of the amount of $23.1 million required to be held in the fund as a reserve balance has been allocated to fund plan pension benefit improvements.

b) Non-Academic Pension Plan

An actuarial valuation of the Non-Academic Pension Plan as at January 1, 1988 indicates that the plan has an unallocated surplus of $4,062,416. In addition, an allocated surplus of $1,803,702 is held in a contribution stabilization reserve and a reserve for future benefit improvements.

On the advice of the Actuary following completion of a further interim actuarial valuation as at January 1, 1989, which reports a plan surplus of $6,727,998, and with the approval of the University the amount of surplus allocated to establish a contingency reserve was increased to $5,146,226 and the remainder of the unallocated surplus was made available to fund plan pension benefits effective January 1, 1990.

4. Capital Commitments

The estimated costs of contractual commitments to complete major capital projects in progress as at April 30, 1990 is approximately $17,241,270 (April 30, 1989 - $54,060,176).

5. Capital Project Financing Arrangements

Funding for Capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Education. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the University of Saskatchewan is limited to an amount equal to the funds received from the Department of Education for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the University of Saskatchewan. Due to the nature of this arrangement, no liability is recorded in the financial statements of the University of Saskatchewan. Loan proceeds from SPMC are recorded as Capital grants in the year in which they are received/receivable.

The balance of loans outstanding including accrued interest with respect to this financing arrangement April 30, 1990 was $116,588,071 (April 30, 1989 - $71,978,292).

6. Long Term Receivable

This receivable from the City of Saskatoon in the amount of $705,000 as at April 30, 1990 (April 30, 1989 - $1,105,000) represents the remaining balance due from the City relating to sale of land in the 1986-87 year. The remaining balance is to be received by instalments of $400,000 on April 30, 1991, and $305,000 on April 30, 1992.

The University Board of Governors has authorized that the proceeds from this land sale be available, as required, to fund approved remedial costs associated with the closure and decommissioning of the University disposal site, and to fund approved costs associated with the establishment of a Waste Management Facility.

7. Statutory Obligations

Under the provisions of The Meewasin Valley Authority Act, the Meewasin Valley Authority is constituted as a body corporate, and the Government of Saskatchewan, the City of Saskatoon and the University of Saskatchewan were named as participating parties.

In accordance with the provisions of the Act, the University is responsible for an annual payment to the Authority of a sum equivalent to twenty-nine and one-third percent of an amount determined by application of a levy of four mills on the City of Saskatoon assessments of lands and buildings in the 1983 taxation year together with an increase of three percent of that assessment compounded annually. The Government of Saskatchewan has enacted amendments to the Meewasin Valley Authority Act which prescribe that the University's 1990-91 statutory obligation for contribution to the Authority will be equal to the amount paid by the participating parties in the 1989-90 year which in the case of the University is $604,096 (April 30, 1989 - $604,096)

8. Pledges Receivable

The estimated realizable value of donations which have been pledged but not received as at April 30, 1990 was $7,513,947 (April 30, 1989 - $6,288,116). These pledges are expected to be honored during the subsequent five year period and will be recorded as income when received.

9. Comparative Figures

The comparative financial statements have been reclassified from statements previously presented to conform to the presentation of the 1989-90 financial statements.

Statement 1

THE UNIVERSITY OF SASKATCHEWAN

Combined Balance Sheet
As at April 30, 1990
(thousands of dollars)

ASSETS	1990	1989
Cash and short term investments	$ 66,135	$ 63,055
Accrued interest receivable	1,875	1,500
Accounts and loans receivable	12,202	10,097
Inventories (Note 1 (e))	4,855	4,687
Prepaid expenses (Note 1 (f))	1,641	1,906
Deferred costs (Note 1 (g))	862	950
Long term receivable (Note 6)	705	1,105
Long term investments (market value - $25,600; 1989 - $24,185) (Note 1 (h))	26,612	22,803
Investment in subsidiary companies (Note 1 (i))	1,715	2,191
Other assets	416	408
Plant assets (Note 1 (j))		
Land and site improvements	21,559	18,029
Buildings	269,534	224,073
Equipment and furnishings	102,817	95,648
Library holdings	38,397	34,991
	$549,325	$481,443

LIABILITIES AND FUND BALANCES	1990	1989
Accounts payable and accrued liabilities	$16,701	$17,441
Accounts payable for contractors holdbacks	2,157	604
Unearned fees and other deferred revenue	574	608
Long-term debt (Note 2)	4,086	4,286
Fund balances		
Appropriated		
Allocated (Statement 2)		
General operating	8,684	5,729
Ancillary enterprises	832	838
Capital		3,362
Unallocated (Statement 3)		
Ancillary enterprises	5,105	4,515
Capital	330	421
Restricted (Statement 3)		
Sponsored research	12,036	12,037
Specific purpose and trust	50,832	46,103
Non-expendable (Statement 4)		
Endowment principal fund balance	18,427	15,226
Equity in plant assets (Statement 5)	428,220	368,455
Equity in subsidiary companies (Note 1 (i))	1,341	1,818
	$549,325	$481,443

The accompanying notes form an integral part of these Financial Statements.

Approved by the Board of Governors

Nightingale
Chairman, Board of Governors

Vice-President (Administration)

Statement 2

THE UNIVERSITY OF SASKATCHEWAN
Statement of Changes in Appropriated-Allocated Fund Balances
For the Year Ended April 30, 1990
(thousands of dollars)

	General Operating		Ancillary Enterprises		Capital	
	1990	1989	1990	1989	1990	1989
Fund balance, beginning of year	$ 5,729	$ 9,230	$ 838	$ 891	$ 3,362	$ 6,231
Released from prior year's appropriation (Statement 3)	(2,952)	(4,175)	(189)	(220)	(3,362)	(6,231)
Appropriations for the year (Statement 3)	5,907	674	183	167		3,362
Fund balance, end of year (Statement 1)	$ 8,684	$ 5,729	$ 832	$ 838	$0	$ 3,362
Detail of appropriated-allocated fund balance at end of year						
Purchase order commitments carried forward	$ 991	$ 1,101	$	$	$	$
Equalization of group insurance premiums reserve	94	98				
Non-academic dental plan claims reserve	25	56				
College/departmental appropriations carried forward	3,506	1,862				
Provision for authorized specific expenditures						
-A.S.P.A. dental plan		6				
-Faculty accountable professional expense accounts	1,050	867				
-Faculty salaries withheld	440	934				
-Faculty staff travel fund	338	107				
-Sabbatical leave grants	72	54				
-Salary contract settlements	323	99				
-Sponsored research uncollectable accounts	69					
-Student summer employment program	200	200				
Provision for the replacement of equipment, furnishings and facilities		383	832	838		
Operating reserve	1,576	(38)				
Provision for authorized capital projects						3,362
	$ 8,684	$ 5,729	$ 832	$ 838	$ 0	$ 3,362

The accompanying notes form an integral part of these Financial Statements

Statement 2
Statement of Changes in Appropriated-Allocated Fund Balances

Statement 3

THE UNIVERSITY OF SASKATCHEWAN

Statement of Changes in Appropriated-Unallocated and Restricted Fund Balances

For the Year Ended April 30, 1990

(thousands of dollars)

	General Operating		Sponsored Research		Specific Purpose and Trust		Ancillary Enterprises		Capital		Totals	
	1990	1989	1990	1989	1990	1989	1990	1989	1990	1989	1990	1989
REVENUE AND OTHER ADDITIONS												
Government grants and contracts												
Government of Canada	$ 0	$	$18,173	$ 19,496	$ 3,008	$ 2,669		$	$	$	$ 21,181	$ 22,165
Government of Saskatchewan	113,824	106,347	11,296	9,486	9,678	7,752			49,481	18,299	184,279	142,086
Other	2,655	2,491	302	662	891	842					3,848	4,015
Student fees	22,104	20,284									22,104	20,284
Gifts, grants and bequests			5,915	5,717	7,544	6,876					13,461	12,593
Sales of services and products							15,748	14,272			15,748	14,272
Income from investments	5,111	3,948			5,726	5,023	105	89	335	403	11,277	9,463
Miscellaneous income	353	319	41	81	758	781			626	404	1,778	1,585
	144,047	133,389	35,727	35,442	27,607	23,943	15,853	14,361	50,442	19,106	273,676	226,441
EXPENDITURE AND OTHER DEDUCTIONS												
Salaries-academic ranks	63,354	62,828	747	188	11,422	11,106					75,723	74,122
-student	1,623	1,611	4,576	3,969	8,092	6,863					14,291	12,443
-other support staff	38,059	35,717	16,728	14,681	17,884	15,850	3,918	3,506			76,589	69,754
Employee benefits	11,978	11,178	1,193	1,136	2,061	1,855	330	322			15,562	14,491
Travel and field trips	1,779	1,668	2,090	2,119	2,900	2,458	18	12			6,787	6,257
Library acquisitions	3,662	3,484	22	27	233	231					3,917	3,742
Operational supplies and expenses	9,080	9,077	8,763	7,523	6,145	4,900	618	418	172	165	24,778	22,083
Equipment and furnishings	1,926	2,506	3,461	3,509	2,300	2,089	237	541	5,865	5,054	13,789	13,699
Equipment rental and maintenance	4,099	3,728	596	711	116	90	206	381			5,017	4,910
Renovations and alterations	3,781	3,502			97	172	585	488			4,463	4,162
Utilities	8,147	7,847	7	2			630	655			8,784	8,504
Space rental	243	339	20	19	526	624	124	127			913	1,109
Scholarships, bursaries and prizes					2,275	2,069					2,275	2,069
Professional fees	419	438		6	789	878	330	292			1,538	1,634
Insurance	313	389		5							313	394
Dues and memberships	206	171	14	8	582	632					802	811
Cost of goods sold							7,588	6,803			7,588	6,803
Debt servicing							473	473			473	473
Buildings									45,461	14,739	45,461	14,739
Land and site improvements	170	140							3,530	2,299	3,700	2,439
Meewasin Valley Authority levy									604	604	604	604
Internal cost allocation												
External cost recoveries	(8,921)	(8,492)	(51)	(43)	(34,350)	(32,867)					(43,322)	(41,402)
	140,118	136,153	36,166	33,860	21,052	16,950	15,077	14,016	55,632	22,861	268,045	223,840
Increase (decrease) for the year	3,929	(2,564)	(439)	1,582	6,555	6,993	776	345	(5,190)	(3,755)	5,631	2,601
APPROPRIATIONS-ALLOCATED (Statement 2)												
Released from prior year's appropriation	2,952	4,175					189	220	3,362	6,231	6,503	10,626
Appropriations for the year	(5,907)	(674)					(183)	(167)		(3,362)	(6,090)	(4,203)
Net increase (decrease) for the year	974	937	(439)	1,582	6,555	6,993	782	398	(1,828)	(886)	6,044	9,024
Fund balance, beginning of year			12,037	10,141	46,103	39,493	4,515	4,160	421	299	63,076	54,093
Interfund transfers	(974)	(937)	438	314	(1,826)	(383)	(192)	(43)	1,737	1,008	(817)	(41)
Fund balance, end of year (Statement 1)	$ -	$ -	$ 12,036	$ 12,037	$ 50,832	$ 46,103	$ 5,105	$ 4,515	$ 330	$ 421	$ 68,303	$ 63,076

The accompanying notes form an integral part of these Financial Statements

Statement 3
Statement of Changes in Appropriated-Unallocated and Restricted Fund Balances

Statement 4

THE UNIVERSITY OF SASKATCHEWAN

Statement of Changes in Endowment Principal Fund Balance

For the Year Ended April 30, 1990

(thousands of dollars)

	1990	1989
ENDOWMENT PRINCIPAL ADDITIONS		
Gifts, grants and bequests	$ 2,336	$ 896
Income from investments	52	38
Collection of doubtful accounts	1	2
	$ 2,389	$ 936
ENDOWMENT PRINCIPAL DEDUCTIONS		
Operational supplies and expenses		3
Allowance for loans doubtful of collection	3	2
Internal cost allocation	2	2
	5	7
Increase for the year	2,384	929
Fund balance, beginning of year	15,226	14,255
Interfund transfers	817	42
Fund balance, end of year (Statement 1)	$18,427	$15,226

The accompanying notes form an integral part of these Financial Statements

Statement 5

THE UNIVERSITY OF SASKATCHEWAN

Statement of Changes in Equity in Plant Assets

For the Year Ended April 30, 1990

(thousands of dollars)

	1990	1989
EQUITY INCREASED BY		
Additions to plant assets (Statement 3)		
Land and site improvements	$3,530	$2,299
Buildings	45,461	14,739
Equipment and furnishings	5,865	5,054
	54,856	22,092
Plant assets provided from non-capital funds:		
General Operating:		
Equipment and furnishings	2,497	2,791
Library acquisitions	3,669	3,542
Sponsored Research:		
Equipment and furnishings	3,457	3,509
Specific Purpose and Trust:		
Equipment and furnishings	2,300	2,089
Ancillary Enterprises:		
Equipment and furnishings	149	541
	12,072	12,472
Equity arising from long-term debt repayment and sinking fund instalment repayment of long-term principal -		
Canada Mortgage and Housing Corporation Debentures	30	28
Reduction of due to Consolidated Fund	8	8
Sinking fund instalment plus interest - Consolidated Fund loan - McEown Park - Unit IV	162	140
	200	176
Total increase in equity	67,128	34,740
EQUITY DECREASED BY		
Disposal of buildings		164
Equipment and furnishings written-off according to useful life policy	7,100	5,098
Library acquisitions annual reduction adjustment	263	238
Total decrease in equity	7,363	5,500
Net increase during the year	59,765	29,240
Equity, beginning of year	368,455	339,215
Equity, end of year (Statement 1)	$428,220	$368,455

The accompanying notes form an integral part of these Financial Statements

PART

B

Government of
Saskatchewan

Public Accounts
1990-91

Compendium of Financial Statements

Part B

Saskatchewan

TABLE OF CONTENTS

Page

Scope of the Public Accounts 4

Guide to the Compendium 5

Alphabetical Index 6

Pension Funds

Anti-Tuberculosis League Employees Superannuation Fund .... A 1
Judges of the Provincial Court Superannuation Plan .... A 8
Liquor Board Superannuation Plan .... A 15
Members of the Legislative Assembly Superannuation Fund .... A 21
Municipal Employees' Superannuation Fund .... A 29
Public Employees (Government Contributory) Annuity Fund .... A 37
Public Employees (Government Contributory) Superannuation Plan .... A 42
Public Service Superannuation Plan .... A 49
Saskatchewan Pension Plan .... A 56
Saskatchewan Research Council Employees' Pension Plan .... A 65
Saskatchewan Transportation Company Employees Superannuation Plan .... A 70
Teachers' Superannuation Commission - Teachers' Annuity Plan .... A 77
Teachers' Superannuation Commission - Teachers' Superannuation Plan .... A 85
Teachers' Superannuation Commission - Voluntary Contributions Fund .... A 94
Workmen's Compensation Board Superannuation Fund A100

Trust Funds

Doukhobors of Canada C.C.U.B. Trust Fund Board A105
Horned Cattle Fund A110
Northern Revenue Sharing Trust Account A116
Provincial Mediation Board - Office of the Rentalsman - Trust Account A126
Provincial Mediation Board Trust Account A130
Public Trustee for Saskatchewan A134
Social Services Central Trust Account A143

Revolving Funds

Commercial Revolving Fund A148
Conservation and Development Revolving Fund A155
Correctional Facilities Industries Revolving Fund A162
Correspondence School Revolving Fund A169
Highways Revolving Fund A176
Northern Saskatchewan Economic Development Revolving Fund A185
Public Employees' Benefits Agency Revolving Fund A194
Queen's Printer Revolving Fund A201
Resource Protection and Development Revolving Fund A207
Saskatchewan Book Bureau Revolving Fund A215

Health Care Institutions

Battlefords Regional Care Centre A223
Board of Governors, Lakeside Home A232
Board of Governors, Parkridge Centre A241
Hospital Laundry Services of Regina A251

Page

Health Care Institutions (continued)

La Ronge Hospital Board A260
Palliser Regional Care Centre A269
Parkland Regional Care Centre A278
Regina General Hospital A287
Saskatoon Health Services Authority A299
Souris Valley Regional Care Centre A303
South Saskatchewan Hospital Centre A312
St. Louis Alcoholism Rehabilitation Centre A324
University Hospital Board A331
Wascana Rehabilitation Centre A342
Whitespruce Youth Treatment Centre A354

Educational Institutions

Carlton Trail Regional College A360
Cumberland Regional College A370
Cypress Hills Regional College A379
North West Regional College A390
Northlands College A399
Parkland Regional College A412
Prairie West Regional College A422
Saskatchewan Indian Regional College A429
Saskatchewan Institute of Applied Science and Technology A461
Southeast Regional College A472
University of Regina A482
University of Saskatchewan A492

Crown Corporations

Agricultural Credit Corporation of Saskatchewan .... B 1
Agriculture Development Fund .... B 12
Future Corporation .... B 20
Municipal Financing Corporation of Saskatchewan .... B 28
New Careers Corporation .... B 35
Prairie Agricultural Machinery Institute .... B 40
Saskatchewan Communications Network Corporation .... B 48
Saskatchewan Crop Insurance Corporation .... B 58
Saskatchewan Gaming Commission .... B 70
Saskatchewan Government Growth Fund Ltd. .... B 77
Saskatchewan Government Growth Fund Management Corporation .... B 87
Saskatchewan Government Printing Company .... B 97
Saskatchewan Grain Car Corporation B103
Saskatchewan Heritage Foundation B113
Saskatchewan Housing Corporation B117
Saskatchewan Property Management Corporation B125
Saskatchewan Wetland Conservation Corporation B136
Souris Basin Development Authority B142
South Saskatchewan River Irrigation District No. 1 .... B148

Other Funds

Agricultural Implements Board B155
Assurance Fund B160
Cattle Marketing Deductions Fund B164
Crop Reinsurance Fund of Saskatchewan B169

Page

Other Funds (continued)
Environmental Protection Fund B176
Farm Purchase Program Fund B181
Fish and Wildlife Development Fund B185
Forest Renewal and Development Fund B190
Law Reform Commission of Saskatchewan B197
Market Development Fund B202
Milk Control Board B206
Municipal Potash Tax Sharing Administration Board B212
Oil and Gas Environmental Fund B220
Public Employees Dental Fund B226
Public Employees Disability Income Fund B232
Public Employees Group Life Insurance Fund B238
Saskatchewan Agricultural Returns Stabilization Fund B243
Saskatchewan Alcohol and Drug Abuse Commission B251
Saskatchewan Archives Board B261
Saskatchewan Arts Board B267
Saskatchewan Auto Fund B275
Saskatchewan Beef Stabilization Board B283
Saskatchewan Cancer Foundation B290
Saskatchewan Health Research Board B300
Saskatchewan Horse Racing Commission B308
Saskatchewan Legal Aid Commission B315
Saskatchewan Liquor Board and Liquor Licensing Commission B321
Saskatchewan Prescription Drug Fund B332
Saskatchewan Research Council B335
Student Aid Fund B342
Tripartite Beef Administration Board B350
Victims' Fund B355
Water Appeal Board B359

SCOPE OF THE PUBLIC ACCOUNTS

The 1990-91 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains a schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility.

Volume 2 contains details on the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

GUIDE TO THE COMPENDIUM OF FINANCIAL STATEMENTS

This Compendium is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board.

The financial statements are for fiscal periods ending within the Province's fiscal year April 1, 1990 to March 31, 1991.

While many of these entities are required to table their financial statements in the Legislature as separate reports, this Compendium serves to provide ease of public access to their financial statements.

Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

The Compendium consists of two parts:

Part A – Pension Funds
Trust Funds
Revolving Funds
Health Care Institutions
Educational Institutions

Part B – Corporations
Other Funds

Each Part includes a complete table of contents for the whole Compendium, as well as a complete alphabetical listing, with page number reference, in an index.

INDEX

	Page
Agricultural Credit Corporation of Saskatchewan	B 1
Agricultural Implements Board	B155
Agriculture Development Fund	B 12
Anti-Tuberculosis League Employees Superannuation Fund	A 1
Assurance Fund	B160
Battlefords Regional Care Centre	A223
Board of Governors, Lakeside Home	A232
Board of Governors, Parkridge Centre	A241
Carlton Trail Regional College	A360
Cattle Marketing Deductions Fund	B164
Commercial Revolving Fund	A148
Conservation and Development Revolving Fund	A155
Correctional Facilities Industries Revolving Fund	A162
Correspondence School Revolving Fund	A169
Crop Reinsurance Fund of Saskatchewan	B169
Cumberland Regional College	A370
Cypress Hills Regional College	A379
Doukhobors of Canada C.C.U.B. Trust Fund Board	A105
Environmental Protection Fund	B176
Farm Purchase Program Fund	B181
Fish and Wildlife Development Fund	B185
Forest Renewal and Development Fund	B190
Future Corporation	B 20
Highways Revolving Fund	A176
Horned Cattle Fund	A110
Hospital Laundry Services of Regina	A251
Judges of the Provincial Court Superannuation Plan	A 8
La Ronge Hospital Board	A260
Law Reform Commission of Saskatchewan	B197
Liquor Board Superannuation Plan	A 15
Market Development Fund	B202
Members of the Legislative Assembly Superannuation Fund	A 21
Milk Control Board	B206
Municipal Employees' Superannuation Fund	A 29
Municipal Financing Corporation of Saskatchewan	B 28
Municipal Potash Tax Sharing Administration Board	B212
New Careers Corporation	B 35
North West Regional College	A390
Northern Revenue Sharing Trust Account	A116
Northern Saskatchewan Economic Development Revolving Fund	A185
Northlands College	A399
Oil and Gas Environmental Fund	B220
Palliser Regional Care Centre	A269
Parkland Regional Care Centre	A278
Parkland Regional College	A412
Prairie Agricultural Machinery Institute	B 40
Prairie West Regional College	A422
Provincial Mediation Board - Office of the Rentalsman - Trust Account	A126
Provincial Mediation Board Trust Account	A130
Public Employees' Benefits Agency Revolving Fund	A194

Page

Public Employees Dental Fund B226
Public Employees Disability Income Fund B232
Public Employees (Government Contributory) Annuity Fund A 37
Public Employees (Government Contributory) Superannuation Plan A 42
Public Employees Group Life Insurance Fund B238
Public Service Superannuation Plan A 49
Public Trustee for Saskatchewan A134
Queen's Printer Revolving Fund A201
Regina General Hospital A287
Resource Protection and Development Revolving Fund A207
Saskatchewan Agricultural Returns Stabilization Fund B243
Saskatchewan Alcohol and Drug Abuse Commission B251
Saskatchewan Archives Board B261
Saskatchewan Arts Board B267
Saskatchewan Auto Fund B275
Saskatchewan Beef Stabilization Board B283
Saskatchewan Book Bureau Revolving Fund A215
Saskatchewan Cancer Foundation B290
Saskatchewan Communications Network Corporation B 48
Saskatchewan Crop Insurance Corporation B 58
Saskatchewan Gaming Commission B 70
Saskatchewan Government Growth Fund Ltd. B 77
Saskatchewan Government Growth Fund Management Corporation B 87
Saskatchewan Government Printing Company B 97
Saskatchewan Grain Car Corporation B103
Saskatchewan Health Research Board B300
Saskatchewan Heritage Foundation B113
Saskatchewan Horse Racing Commission B308
Saskatchewan Housing Corporation B117
Saskatchewan Indian Regional College A429
Saskatchewan Institute of Applied Science and Technology A461
Saskatchewan Legal Aid Commission B315
Saskatchewan Liquor Board and Liquor Licensing Commission B321
Saskatchewan Pension Plan A 56
Saskatchewan Prescription Drug Fund B332
Saskatchewan Property Management Corporation B125
Saskatchewan Research Council B335
Saskatchewan Research Council Employees' Pension Plan A 65
Saskatchewan Transportation Company Employees Superannuation Plan A 70
Saskatchewan Wetland Conservation Corporation B136
Saskatoon Health Services Authority A299
Social Services Central Trust Account A143
Souris Basin Development Authority B142
Souris Valley Regional Care Centre A303
Southeast Regional College A472
South Saskatchewan Hospital Centre A312
South Saskatchewan River Irrigation District No. 1 B148
St. Louis Alcoholism Rehabilitation Centre A324
Student Aid Fund B342
Teachers' Superannuation Commission – Teachers' Annuity Plan A 77
Teachers' Superannuation Commission – Teachers' Superannuation Plan A 85
Teachers' Superannuation Commission – Voluntary Contributions Fund A 94
Tripartite Beef Administration Board B350

	Page
University Hospital Board	A331
University of Regina	A482
University of Saskatchewan	A492
Victims' Fund	B355
Wascana Rehabilitation Centre	A342
Water Appeal Board	B359
Whitespruce Youth Treatment Centre	A354
Workmen's Compensation Board Superannuation Fund	A100

Auditors' Report

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Agricultural Credit Corporation of Saskatchewan as at March 31, 1991 and the statements of operations and surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its cash position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

Price Waterhouse

Chartered Accountants

Saskatoon, Saskatchewan
May 24, 1991, except for
Note 10 for which the
date is June 14, 1991

Statement of Financial Position As at March 31

Statement 1

	1991	1990
	(in thousands)	
Assets		
Accounts receivable	$ 267	$ 249
Loans receivable (Note 3)	797,304	828,235
Less: Allowance for loan losses (Notes 2f & 4)	(138,354)	(142,479)
	658,950	685,756
Assets held for resale (Note 2h)	2,008	1,471
Office equipment (Note 2d)	2,693	1,611
Prepaid and deferred costs (Note 2e)	3,795	4,653
	$667,713	$693,740
Liabilities		
Bank indebtedness	$ 1,128	$ 628
Interest and other accrued payables	15,550	17,424
Allowance for Saskatchewan Spring Seeding Program loans (Note 5)	15,500	-
Payable to Department of Agriculture and Food (Note 8)	3,030	4,736
Notes payable (Note 6a)	20,595	99,165
Current portion of Long term debt	-	150,000
Long term debt (Note 6b)	609,843	419,843
	665,646	691,796
Equity		
Equity in office equipment	2,693	1,611
Accumulated surplus (deficit) (Statement 2)	(626)	333
	2,067	1,944
	$667,713	$693,740

The accompanying notes are an integral part of the financial statements

Statement 2

Statement of Operations and Surplus For the year ended March 31

	1991	1990
	(in thousands)	
Interest income		
Loans receivable	$ 66,185	$ 68,905
Interest expense (Note 7)		
Notes payable	20,415	11,893
Long term debt	53,872	68,723
	74,287	80,616
Net interest expense	8,102	11,711
Allowance for loan losses (Note 4)	6,880	4,936
Allowance for Saskatchewan Spring Seeding Program loans (Note 5)	15,500	-
Grants for Saskatchewan Spring Seeding loan interest	3,185	-
Loss on loan guarantees (Note 2g)	45	81
Administrative expenses (Schedule 1)	15,496	10,372
Other income	(3,937)	(2,999)
Loss before grants	45,271	24,101
Grants from the Province of Saskatchewan (Note 8)	47,342	28,903
Surplus before unexpended grants repayable	2,071	4,802
Unexpended grants repayable (Note 8)	(3,030)	(4,734)
Surplus (loss) for the year	(959)	68
Surplus at beginning of the year	333	265
Surplus (deficit) at end of the year	$ (626)	$ 333

The accompanying notes are an integral part of the financial statements

Statement of
Changes in Cash Position
For the year ended March 31

Statement 3

	1991	1990
	(in thousands)	
Cash provided by (used in):		
Operating activities		
Surplus (loss) for the year	$ (959)	$ 68
Items not involving cash		
Increase in accrued interest on loans receivable	(13,605)	(11,284)
Decrease in accrued interest on debt payable	(5,168)	(3,954)
Amortization of debt issuing costs	444	1,380
(Increase) decrease in discount on notes payable	2,655	(3,132)
Other non-cash items	369	(1,131)
	(16,264)	(18,053)
Loans to farmers	(50,644)	(27,458)
Loan payments received	84,326	185,195
Other loan receivables	(268)	(386)
Increase in allowances	22,380	4,936
Other operating activities	777	8,526
Cash provided by operating activities	40,307	152,760
Financing activities		
Long term debt repaid	(150,000)	(158,400)
Long term debt issued	187,763	-
Net increase (decrease) in notes payable	(78,570)	4,465
Cash used in financing activities	(40,807)	(153,935)
Net decrease in cash	(500)	(1,175)
Cash (bank indebtedness) at beginning of the year	(628)	547
Bank indebtedness at end of the year	$ (1,128)	$ (628)

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

March 31, 1991

Agricultural Credit Corporation of Saskatchewan (ACS)

1. Status of the Corporation

The Agricultural Credit Corporation of Saskatchewan Act came into force on January 1, 1984 repealing **The Agricultural Incentives Act** of July 3, 1973. This Act established ACS as a continuance of the FarmStart Corporation. Under this Act, The Agricultural Credit Corporation of Saskatchewan Fund, through which all transactions are conducted, replaced the FarmStart Fund.

2. Significant Accounting Policies

a) The Corporation records transactions on the full accrual basis of accounting.

b) Under Section 29 of **The Agricultural Credit Corporation of Saskatchewan Act**, the Minister of Agriculture and Food may make grants to the Corporation out of monies appropriated by the Legislature. Grant funds received for the fiscal year which are surplus to the program for which they were provided are reported on the Statement of Financial Position as Payable to Department of Agriculture and Food.

Net costs incurred in a fiscal year which exceed the grant provided for that purpose are reported as a deficit for the year and may be recovered from the grant to be received for that purpose in a subsequent year.

c) Amounts recovered from farmers for captial grants paid to them in prior years are retained by the Corporation and are reported as surplus.

d) Office equipment is expensed during the year of purchase. To maintain accountability for this equipment, the cost, net of disposals, is reflected as an asset with an offsetting equity balance on the Statement of Financial Position.

e) Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and are included in Interest expense on Long term debt. The unamortized costs are carried on the Statement of Financial Position in Prepaid and deferred costs.

f) The allowance for loan losses represents management's estimate of losses on accounts outstanding at the end of the fiscal year. This allowance has been based, in general, upon an estimate of probable loan losses which have not yet been identified and, in part, on a review of existing loans in arrears.

Actual loan losses are charged to the allowance while recoveries are credited to the allowance. The adjustment of the allowance to the level regarded by management as being appropriate is reflected in the Statement of Operations and Surplus as the Allowance for loan losses.

g) The Corporation generally recognizes payment of loan guarantees as an expense at the time that payment is made. An exception is being made for payments of guarantees under the Saskatchewan Spring Seeding Program. Under this program, guarantee claims may be made based upon the expiry date of the program rather than based upon actual losses incurred by the primary lender. Consequently, payments of these guarantees are being recorded as loans receivable and normal collection procedures will be implemented.

h) The Corporation records, as Assets held for resale, the fair market value at the date of acquisition of assets acquired through settlement, quit claim or foreclosure. The asset values are adjusted annually for carrying costs and for the income or loss from any enterprise operations associated with the properties.

3. Loan Programs

a) Capital Loan Program

Loans are repayable, with interest, over terms not exceeding twenty-five years. The loans bear interest at rates between 6% and 14%, depending upon the purpose and the year of issue. Security on individual loans varies according to what is considered adequate in particular circumstances, and includes mortgages on real property, security agreements and guarantees, as well as insurance on the lives of the borrowers. The receivable for the Capital loan program at March 31, 1991 is $180,385,203 (1990 - $152,525,568).

b) Investment Loan Program

Investment loans bear interest at rates between 9 3/4% and 11 1/2% and are repayable over terms not exceeding twenty-five years. Security on the loans varies and may include mortgages on real property, security agreements and personal guarantees. The receivable for the Investment loan program at March 31, 1991 is $6,403,511 (1990 - $2,536,165).

c) Production Loan Programs

Production loans were disbursed in 1986 to provide farmers, bee colony owners, potato producers and greenhouse operators with loans bearing interest at 6% repayable in equal principal installments over a term of three years. Amounts in arrears are at prime plus 2%. Amendments to the program allow the borrowers to reschedule their outstanding loans to mature in 1997. These amended loans bear interest at 9 3/4%.

The loans are secured by promissory notes and, where applicable, by shareholder guarantees and general security agreements. The receivable for Production loans at March 31, 1991 is $466,181,895 (1990 - $527,569,258).

d) Livestock Cash Advance Programs

The Livestock Cash Advance program provides livestock producers with interest free loans on 70% of their livestock inventory. The loans are for twelve months from the date of approval, or less if the number of livestock is reduced, and may be extended for one year periods based upon herd inventory figures provided by the client. Arrears resulting from inventory shortages bear interest at 11 3/4% or prime plus 2%.

Until July 31, 1987, the Corporation provided interest free loans on 100% of the livestock inventory. To implement the 70% cash advance level, borrowers with livestock loans outstanding on July 31, 1987 were provided the option at maturity of repaying 30% of their loan or converting the 30% payment required to a loan bearing interest at 8% repayable in three equal principal installments and with arrears bearing interest at 11 3/4%. The first payment of principal and interest was due one year after the original loan matured. The receivable for the Livestock Cash Advance programs at March 31, 1991 is $142,431,148 (1990 - $145,377,447).

e) Other Loans

The Corporation is continuing collection of cash advances to cattle producers provided until March 31, 1980 under Parts VI, VII and VIII of the Regulations under **The Agricultural Incentives Act**. The receivable for these loans at March 31, 1991 is $220,248 (1990 - $226,781).

f) Saskatchewan Spring Seeding Loans

The Corporation has honored guarantees for loans granted by financial institutions under the Saskatchewan Spring Seeding Program. The loans bear interest at prime plus 2%. The receivable for Saskatchewan Spring Seeding loans at March 31, 1991 is $1,681,644 (1990 - nil).

4. Allowance For Loan Losses

	1991							1990
						(in thousands)		
	Capital & Investment Loans				Livestock			
	Funded	Concession	Allowance Fee	Production Loans	Cash Advances	Other Loans	Total	Total
Balance at beginning of year	$18,694	$2,149	$ 532	$104,861	$16,115	$128	$142,479	$144,278
Add: Refinancing transfers	699	-	-	(642)	(57)	-	-	-
Allowance fees and interest credited	-	-	904	-	-	-	904	341
Increase of allowance balances	4,976	1,000	-	-	-	-	5,976	4,595
Sub total	5,675	1,000	904	(642)	(57)	-	6,880	4,936
Add: Recovery of prior year losses	66	-	-	12	4	26	108	75
Less: Loan losses & write-offs	(4,864)	(259)	-	(4,780)	(1,208)	(2)	(11,113)	(6,810)
Balance at end of year	$19,571	$2,890	$1,436	$ 99,451	$14,854	$152	$138,354	$142,479

5. Allowance for Saskatchewan Spring Seeding Program Loans

The Corporation received $15,500,000 in grants to fund management's estimate of losses on loans which were to be acquired January 15, 1991 as a result of guarantee payments under the Saskatchewan Spring Seeding Program. As a result of an amending agreement with the financial institutions, the submission date for claims was changed to May 1, 1991 (Note 10). The Corporation has retained the grant funds to establish the loan loss allowance for the loans that will be acquired on payment of the guarantees.

6. Borrowing

Sections 17 & 19 of **The Agricultural Credit Corporation of Saskatchewan Act** allow the Corporation to borrow, with the approval of the Lieutenant Governor in Council, monies from various sources as it deems necessary for its purposes. Section 22 restricts total borrowing by the Corporation to $2,000,000,000.

a) Notes Payable

A note due to the Province of Saskatchewan Consolidated Fund for $20,595,000 is outstanding at March 31, 1991 (1990 - $99,165,000). The note is due June 28, 1991 and bears interest at 9.73% (1990 - 13.38%).

b) Long Term Debt

All long term debt is repayable to the Province of Saskatchewan Consolidated Fund. Principal is due at maturity and bears interest at the weighted average interest rates set out on the following page.

	1991		1990	
Year of Maturity	Amount Due	Weighted Average Interest Rate	Amount Due	Weighted Average Interest Rate
	(in thousands)		(in thousands)	
Debentures				
1994	$ 17,845	9.00%	$ 17,845	9.00%
1995	19,292	8.77	19,292	8.77
1996	32,498	9.04	32,498	9.04
1998	4,657	9.49	4,657	9.49
2000	22,580	12.15	22,580	12.15
2001	28,412	15.36	28,412	15.36
2002	31,042	15.70	31,042	15.70
2003	13,517	11.59	13,517	11.59
	169,843	11.91%	169,843	11.91%
Bonds				
1990	-	-	150,000*	9.50
1993	50,000	9.75	50,000	9.75
1994	50,000	10.50	-	-
1995	200,000	9.63	200,000	9.63
2001	140,000	11.00	-	-
	440,000	10.18%	400,000	9.60%
Total	$609,843	10.66%	$569,843	10.29%
Less:				
Long term debt due in one year	-		150,000	
	$609,843		$419,843	

*Euro Canadian Dollar issue

7. Interest and Debt Expense

	1991	1990
	(in thousands)	
Interest on notes payable	$20,415	$11,893
Interest on long term debt	53,416	67,089
Amortized bond costs	456	1,634
	$74,287	$80,616

8. Grants from the Province of Saskatchewan - Department of Agriculture and Food

As described in Note 2b and c the following table summarizes grant activity for the year ended March 31, 1991:

(in thousands)	Administration	Interest Subsidy	Loan Losses & Guarantees	Capital Grants	Saskatchewan Spring Seeding Program	Total
Appropriations approved	$ 8,818	$ 6,724	$ 5,000	$ -	$40,200	$ 60,742
Virements approved	5,800	2,000	-	-	(7,800)	-
Grant proceeds received	14,618	8,724	5,000	-	19,000	47,342
Expenditures	15,496	74,287	18,038	-	3,185	111,006
Transfer to surplus (Note 2c)	-	-	-	61	-	61
Transfer to Allowance for Saskatchewan Spring Seeding Program loans (Note 5)	-	-	-	-	15,500	15,500
Less: revenue	(2,971)	(66,185)	(12,017)	(61)	-	(81,234)
Net expenditure for purpose specified	12,525	8,102	6,021	-	18,685	45,333
Unexpended (overexpended) grants	2,093	622	(1,021)	-	315	2,009
Over expenditure to be recovered from 1991/92 grant (Note 2b)	-	-	1,021	-	-	1,021
Unexpended grants repayable	$ 2,093	$ 622	$ -	$ -	$ 315	$ 3,030

9. Guaranteed Loans Under The Agricultural Credit Corporation of Saskatchewan Act

The Corporation provides guarantees on loans extended to farmers by commercial banks and credit unions.

Capital loan clients may be approved for guaranteed operating loans to help finance their operation. Loans approved prior to January 1, 1984 are guaranteed for 80% while loans subsequent to that date are guaranteed for 90%. The contingent liability of the Corporation for guaranteed operating loans outstanding or approved at March 31, 1991 is $238,316 (1990 - $248,399).

Loans to livestock producers made prior to the December 31, 1983 program expiry date are guaranteed for 80%. The contingent liability of the Corporation for guaranteed livestock loans outstanding at March 31, 1991 is $3,223 (1990 - $10,048).

Guarantees may be provided to vendors under the Guaranteed Vendor Mortgage Program for the sale value of farm land and existing improvements. The guarantees are for 100% of the principal amount outstanding. The contingent liability of the Corporation for guaranteed vendor mortgages outstanding at March 31, 1991, is $632,963 (1990 - Nil).

The Corporation provided guarantees to financial institutions under the Saskatchewan Spring Seeding Program for loans to their clients for the purchase of 1990 crop inputs. The loans are guaranteed for 100% of the principal and interest outstanding at the date of claim. The contingent liability of the Corporation under this program at March 31, 1991 is $55,307,963.

10. Contractual Obligations

The Corporation entered into agreements during 1990/91 with banks and credit unions in Saskatchewan to guarantee loans advanced to their clients for 1990 crop input costs. Under the terms of each agreement, the Corporation was to pay the financial institution interest on the loans representing the difference between the institution's prime lending rate and the 10 3/4% charged to the client. These statements reflect all payments made and due for this purpose.

The agreements also allowed the financial institutions to file a claim with ACS for 100% of the principal and interest outstanding from their client immediately following the January 15, 1991 maturity date of the loans. By an amending agreement in January 1991, the submission date for these claims was changed to May 1, 1991. The Corporation is paying approximately $48,631,000 during June 1991 to acquire the loans and complete the terms of the agreements.

11. Commitments

At March 31, 1991, the Corporation had $13,482,066 (1990 - $12,511,082) in Capital loans approved but not yet disbursed.

12. Related Party Transactions

All transactions with Saskatchewan Crown agencies, corporations and departments are conducted at prevailing market rates and are settled on normal trade terms.

13. Directors and Officers

The aggregate remuneration of directors and officers for the fiscal year included in salaries and benefits on Schedule 1 amounted to $288,850 (1990 - $261,950).

14. Comparative Figures

Certain of the prior year comparative figures have been reclassified to conform with the current year presentation.

Schedule 1

Schedule of Administrative Expenses For the year ended March 31

	1991	1990
	(in thousands)	
Advertising	$ 202	$ 139
Communications	536	431
Data processing	2,177	1,579
Legal and registration fees	1,764	1,294
Office occupancy	1,607	555
Professional services	188	142
Salaries and benefits (Note 13)	8,058	5,565
Supplies and office equipment	505	329
Travel and sustenance	459	338
Total Administrative Expenses	$15,496	$10,372

HORACHEK
CANNAM
JOA
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the balance sheet of **The Agriculture Development Fund** as at March 31, 1991 and the statements of revenue and expenditures and operating surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles.

Horachek Cannam Joa

Chartered Accountants

Saskatoon, Canada
May 30, 1991

THE AGRICULTURE DEVELOPMENT FUND

Balance Sheet

March 31, 1991

	1991	1990
Current assets		
Due from Consolidated Fund of Saskatchewan	$ 9,906,459	7,308,672
Accounts receivable	708	-
Total current assets	9,907,167	7,308,672
Fixed assets (note 2)	322,969	150,014
	$ 10,230,136	7,458,686

Liabilities and Equity

	1991	1990
Current liabilities		
Accounts payable - administration (note 3)	$ 45,367	39,877
- projects (note 3)	1,029,507	3,773,497
Accrued liabilities	18,052	16,792
Total current liabilities	1,092,926	3,830,166
Deferred project revenue (note 4)	8,462,498	3,368,881
Equity		
Operating surplus, per accompanying statement (note 5)	351,743	109,625
Equity in fixed assets	322,969	150,014
Total equity	674,712	259,639
	$ 10,230,136	7,458,686

See accompanying notes.

ON BEHALF OF THE BOARD:

____________________________ **Chairman**

THE AGRICULTURE DEVELOPMENT FUND

Statement of Revenue and Expenditures and Operating Surplus

For the year ended March 31, 1991
with comparative figures for the six month period ended March 31, 1990

	Administration	Projects (Schedule 1)	1991 Total (12 months)	1990 Total (6 months)
Revenue				
Saskatchewan Agriculture and Food	$ 1,500,000	21,126,882	22,626,882	11,730,664
Recovery of project payments	-	269,703	269,703	-
Miscellaneous	2,752	1,738	4,490	-
	1,502,752	21,398,323	22,901,075	11,730,664
Expenditures				
Advertising	113,393	423	113,816	-
Fixed asset purchases	172,955	-	172,955	150,014
Computer processing	97,675	-	97,675	21,227
Copying and printing	63,306	-	63,306	9,333
Couriers and freight	2,585	62	2,647	6,137
Directors fees and expenses	77,510	7,018	84,528	14,338
Education	-	4,676	4,676	2,356
Grants and consultants	-	21,003,474	21,003,474	10,962,955
Miscellaneous	9,937	3	9,940	2,408
Office supplies	108,626	4,789	113,415	10,204
Printing	118,748	-	118,748	78,177
Professional fees	13,365	-	13,365	9,000
Rent	6,361	75	6,436	424
Repairs and maintenance	5,579	-	5,579	362
Seeds	-	-	-	2,844
Special consultants	-	-	-	91,958
Telephone	51,184	-	51,184	17,832
Travel	73,739	-	73,739	19,653
Wages and benefits	723,474	-	723,474	221,817
Total expenditures	1,638,437	21,020,520	22,658,957	11,621,039
Excess (deficiency) of revenue over expenditures for the period	$ (135,685)	377,803	242,118	109,625
Operating surplus at beginning of period			109,625	-
Operating surplus at end of period			$ 351,743	109,625

See accompanying notes.

THE AGRICULTURE DEVELOPMENT FUND

Statement of Changes in Cash Position

For the year ended March 31, 1991
with comparative figures for the six month period ended March 31, 1990

	1991 (12 months)	1990 (6 months)
Operating activities		
Excess of revenue over expenditures for the period	$ 242,118	109,625
Changes in non-cash working capital balances:		
Accounts receivable	(708)	-
Accounts payable - administration	5,490	39,877
- projects	(2,743,990)	3,773,497
Accrued liabilities	1,260	16,792
Deferred project revenue	5,093,617	3,368,881
	2,355,669	7,199,047
Cash provided by operating activities	2,597,787	7,308,672
Net cash increase during the period	2,597,787	7,308,672
Cash held in Consolidated Fund of Saskatchewan at beginning of period	7,308,672	-
Cash held in Consolidated Fund of Saskatchewan at end of period	$ 9,906,459	7,308,672

See accompanying notes.

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements

March 31, 1991

1. *Significant Accounting Policies*

a) Basis of accounting

These financial statements have been prepared on the full accrual basis, reflecting all assets, liabilities, revenue and expenditures in accordance with the accounting policies outlined below.

b) Revenue recognition

i) Projects

Project revenue received is recognized in the period that the related expenditure is incurred. Any revenues received for which the related expenditures have not been incurred are recorded as deferred revenue.

ii) Administration

Revenue received for the administration of the Fund is recognized as such in the period in which it is received.

c) Project expenditures

Expenditure advances to projects are recorded as expenditures during the period in which the advance was made. If, at the completion or termination of a project, it is determined that there are excess monies which should be returned to the Fund, these recoveries are recorded as such during the period in which the project ends.

d) Fixed assets

In common with many non-profit organizations, fixed asset purchases are charged to expense in the year of acquisition. To maintain accountability for these purchases, corresponding entries are made to capitalize them on the balance sheet as an asset with an offsetting entry to equity in fixed assets. Consistent with this treatment, depreciation is not provided for in the accounts.

e) Donated goods and services

The Fund has chosen not to record the fair market value of goods and services provided without charge to it by various other provincial government departments. Saskatchewan Agriculture and Food was the major provider of such donated goods and services to the Fund. During the year some of the more significant donated goods and services to the Fund included:

- office space
- accounting services
- computer services
- employer's share of employee benefits
- photocopying and postage
- library services

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements - Continued

March 31, 1991

2. *Fixed Assets*

Fixed assets carried in these financial statements are at cost and are comprised only of amounts incurred by the Fund since October 1, 1989. Fixed assets which were inherited by the Fund for no consideration on October 1, 1989 from Saskatchewan Agriculture and Food have not been recorded in these financial statements as no record was maintained of the value of such fixed assets. Fixed assets acquired since October 1, 1989 consist of the following:

	1991	1990
Furniture and equipment	$ 47,391	21,637
Computer hardware	274,183	128,377
Computer software	1,395	-
Equity in fixed assets	$ 322,969	150,014

3. *Accounts Payable*

a) Related parties

Accounts payable at year end include amounts payable to various Government of Saskatchewan agencies, departments and Crown Corporations for goods and services provided to the Fund on normal terms and conditions.

b) Projects

Project liabilities are recorded when contractual conditions for payment such as submission of reports and invoices have been fulfilled.

4. *Deferred Project Revenue*

As explained in note 1b, project revenue received in excess of the related project expenditures incurred is deferred until the related expenditures are incurred. At year-end, deferred project revenue is comprised of the following:

	1991	1990
Research, Development, Demonstration	$ 4,010,306	2,404,374
Economic and Regional Development Agreement	1,950,656	464,307
Economic and Regional Development Agreement - Irrigation	56,800	200
Commercialization	754,000	500,000
Canada - Saskatchewan Soil Conservation Agreement	1,068,999	-
AgWest Biotech Inc.	298,744	-
Food and Agri-Processing Development	322,993	-
	$ 8,462,498	3,368,881

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements - Continued

March 31, 1991

5. *Operating Surplus*

Due to the nature of the funding provided to the Fund by Saskatchewan Agriculture and Food, Treasury Board retains the right, at its discretion, to withdraw that portion of the funding represented by operating surplus. Management of the Fund is not aware at this time of any intent on the part of Treasury Board to withdraw any or all of this amount.

6. *Commitments*

At March 31, 1991 the Fund had outstanding financial commitments to various projects under a variety of programs all of which were subject to appropriate funding being made available. Due to the uncertainty as to the continued availability of project funding and also, since certain payments are made only at the discretion of the Treasury Board, it is not possible to quantify future commitments beyond the 1992 fiscal year. Payments for which the Fund is contractually committed in 1992, which are in addition to those items recorded as liabilities on the balance sheet, are as follows:

Research, development and demonstration approved projects	$ 11,628,001
Economic and Regional Development Agreement	36,620
Canada - Saskatchewan Soil Conservation Agreement	2,412,920
AgWest Biotech Inc.	892,969
Commercialization	428,750
Saskatchewan Water Corporation	3,476,000
College of Agriculture Building, University of Saskatchewan	5,543,000
Food and Agri-Processing Development	437,223
Total commitments	$ 24,855,483

Schedule 1

THE AGRICULTURE DEVELOPMENT FUND

Statement of Project Revenue and Expenditures

For the year ended March 31, 1991
with comparative figures for the six month period ended March 31, 1990

	Saskatchewan Water Corporation-Individual Irrigation Projects	Saskatchewan Water Corporation	College of Agriculture Building University of Saskatchewan	Food and Agri-Processing Development	AgWest Biotech Inc.	Commercialization
Revenue						
Saskatchewan Agriculture and Food	$ 1,000,000	1,976,000	1,798,500	577,007	1,321,256	446,000
Expenditures						
Grants and consultants	1,000,000	1,976,000	1,798,500	577,007	1,271,256	446,000
Excess of revenues over expenditures for the period	$ -	-	-	-	50,000	-

	Research Development Demonstration	Economic and Regional Development Agreement	Economic and Regional Development Agreement Irrigation	Canada - Saskatchewan Soil Conservation Agreement	1991 Total (12 months)	1990 Total (6 months)
Revenue						
Saskatchewan Agriculture Food	$ 10,782,268	(83,349)	(56,800)	3,366,000	21,126,882	10,738,264
Recovery of project payments	168,753	44,150	56,800	-	269,703	-
Miscellaneous	1,738	-	-	-	1,738	-
	10,952,759	(39,199)	-	3,366,000	21,398,323	10,738,264
Expenditures						
Advertising	-	423	-	-	423	-
Couriers and freight	-	62	-	-	62	5,535
Directors' fees and expenses	-	7,018	-	-	7,018	7,240
Education	-	4,676	-	-	4,676	2,356
Grants and consultants	10,952,759	(56,245)	-	3,038,197	21,003,474	10,962,955
Miscellaneous	-	3	-	-	3	995
Office supplies	-	4,789	-	-	4,789	1,704
Printing	-	-	-	-	-	78,177
Rent	-	75	-	-	75	424
Seeds	-	-	-	-	-	2,844
Special consultants	-	-	-	-	-	91,958
Travel	-	-	-	-	-	3,948
Wages and benefits	-	-	-	-	-	14,732
	10,952,759	(39,199)	-	3,038,197	21,020,520	11,172,868
Excess (deficiency) of revenues over expenditures for the period	$ -	-	-	327,803	377,803	(434,604)

HORACHEK
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CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the balance sheet of **The Future Corporation** as at March 31, 1991 and the statements of revenue and expenditures and operating surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles.

Horachek Cannam Joa
Chartered Accountants

Saskatoon, Canada
May 24, 1991

THE FUTURE CORPORATION

Balance Sheet

March 31, 1991
with comparative figures for 1990

	1991	1990
Assets		
Current assets		
Due from Consolidated Fund of Saskatchewan	$ -	544,522
Employee travel advances	-	16,000
Prepaid expenses	-	60,320
Accounts receivable	-	7,685
Due from Saskatchewan Science Centre Inc. (note 2)	-	500,000
Accrued interest receivable	-	157,382
	-	1,285,909
Fixed assets (note 3)	-	217,238
	$ -	1,503,147
Liabilities and Equity		
Current liabilities		
Accounts payable and accruals	$ -	127,711
Payable to related parties	-	28,169
Payable to employees	-	31,253
Total current liabilities	-	187,133
Equity		
Operating surplus, per accompanying statement	-	1,098,776
Equity in leasehold improvements and equipment	-	217,238
Total equity	-	1,316,014
	$ -	1,503,147

See accompanying notes.

ON BEHALF OF THE BOARD:

__________________________ **Director**

THE FUTURE CORPORATION

Statement of Revenue and Expenditures and Operating Surplus

Year ended March 31, 1991
with comparative figures for 1990

	1991	1990
Revenue		
Grant from Culture, Multiculturalism and Recreation	$ 2,000,000	-
Grant from Provincial Secretary	-	4,200,000
Interest	99,937	157,382
Disposal of fixed assets	31,197	-
Donations	200	300,000
Rent	7,020	-
Sundry	243	-
	2,138,597	4,657,382
Expenditures		
Leasehold improvements and equipment expenditures	-	24,686
Program expenditures (schedule)	2,331,705	3,237,735
Overhead expenditures:		
Advertising	5,113	143,589
Central vehicle agency charges	45,148	76,255
Computer rent	50,000	50,000
Computer supplies	(1,838)	8,407
Contractual services	-	15,124
Couriers and express	913	2,751
Insurance	524	505
Interest	1,021	-
Miscellaneous	-	200
Office supplies and stationery	2,878	45,480
Postage	150	4,619
Professional fees	8,760	4,343
Rent - building	45,907	70,276
- aircraft	1,920	10,898
- other	3,288	5,899
Relocation of employees	-	15,514
Subscriptions	-	1,071
Telephone and telex	24,036	46,995
Travel	15,612	58,247
Wages and benefits	240,004	545,630
Total overhead expenditures	443,436	1,105,803
Total expenditures	2,775,141	4,368,224
Excess (deficiency) of revenue over expenditures for the year before extraordinary item	(636,544)	289,158
Extraordinary item - transfer to Consolidated Fund of Saskatchewan on wind-up of corporation (note 4)	(462,232)	-
Excess (deficiency) of revenue over expenditures for the year	(1,098,776)	289,158
Operating surplus at beginning of the year	1,098,776	809,618
Operating surplus at end of the year	$ -	1,098,776

See accompanying notes.

THE FUTURE CORPORATION

Statement of Changes in Cash Position

Year ended March 31, 1991
with comparative figures for 1990

	1991	1990
Operating activities		
Excess (deficiency) of revenue over expenditures for the year before extraordinary item	$ (636,544)	289,158
Changes in non-cash working capital balances:		
Employee travel advances	16,000	(14,500)
Prepaid expenses	60,320	(58,035)
Accounts receivable	7,685	(7,685)
Due from Saskatchewan Science Centre Inc.	500,000	(500,000)
Accrued interest receivable	157,382	(157,382)
Accounts payable	(127,711)	88,283
Payable to related parties	(28,169)	(203,611)
Payable to employees	(31,253)	23,549
	554,254	(829,381)
Cash used in operating activities before extraordinary item	(82,290)	(540,223)
Extraordinary item		
Transfer to Consolidated Fund of Saskatchewan upon wind-up of Corporation (note 4)	(462,232)	-
Net cash decrease during the year	(544,522)	(540,223)
Due from Consolidated Fund of Saskatchewan at beginning of year	544,522	1,084,745
Due from Consolidated Fund of Saskatchewan at end of year	$ -	544,522

See accompanying notes.

THE FUTURE CORPORATION

Notes to Financial Statements

March 31, 1991

1. *Significant Accounting Policies*

   a) Basis of accounting

   These financial statements have been prepared on the full accrual basis reflecting all assets, liabilities, revenue and expenditures of the Corporation.

   b) Revenue recognition

   Donation revenue is recognized when it is received by the Corporation. Grant revenue is recognized in the year in which the grant was approved. Interest revenue is recognized as earned.

   c) Leasehold improvements and equipment

   In common with many non-profit organizations, leasehold improvements and equipment are charged to expense in the year of acquisition and then recorded on the balance sheet as both an asset and as equity in leasehold improvements and equipment. When fixed assets are disposed of, any proceeds are recognized as revenue and the cost of the assets is removed from the asset and equity accounts. Consistent with the above, depreciation is not provided for in the accounts.

   d) Donated goods and services

   The Corporation has adopted the policy of not recording the fair market value of goods and services provided without charge to the Corporation by various government departments and crown corporations. The following is a summary of such goods and services donated to the Corporation during the fiscal period:

      i) The Corporation has not been charged with certain occupancy and administrative costs provided by the Department of Provincial Secretary and the Department of Finance;

      ii) Employees have been seconded to the Corporation by various government departments and Crown corporations of the Province of Saskatchewan. The costs related to such seconded employees are handled in one of the following manners:

         a) All costs are borne by the organization that seconds the employee;

         b) All costs are borne by the Corporation;

         c) All costs are borne by the organization that seconds the employee up to that employee's normal salary level with any excess costs being borne by the Corporation.

      iii) Truck and trailer units used for the Future Caravan were loaned at no cost from the Province of Alberta to the Province of Saskatchewan. The Corporation was responsible for all operating costs including licenses, insurance and the like.

THE FUTURE CORPORATION

Notes to Financial Statements - Continued

March 31, 1991

2. *Due from Saskatchewan Science Centre Inc.*

During 1990, the Corporation loaned the Saskatchewan Science Centre Inc. $500,000 on an unsecured and non-interest bearing basis to March 31, 1990. Since the loan was not repaid by the due date of March 31, 1990, the Corporation began to charge interest at 12% per annum on the unpaid balance commencing April 1, 1990. The loan and related interest of $40,000 was repaid in December, 1990.

3. *Fixed Assets*

	1991	1990
Office equipment	$ -	255
Office furniture	-	65,393
Leasehold improvements	-	151,590
Equity in equipment, furniture and leasehold improvements	$ -	217,238

The Corporation's fixed assets were disposed of as follows:

- Office equipment was among the assets transferred to the Consolidated Fund of Saskatchewan on the wind-up of the Corporation.
- Office furniture was sold for proceeds of $31,197 and is reflected as a component of revenue.
- Leasehold improvements were written off on the wind-up of the Corporation as the related leases expired at that time.
- During the life of the Corporation, a variety of computer hardware, software, support and training was provided by Westbridge Computer Corporation under contract for a fixed fee of $100,000. Upon the wind-up of The Future Corporation, this computer hardware and software reverted back to Westbridge in accordance with their contractual agreement.
- The equity in equipment, furniture and leasehold improvements was offset against the above fixed assets on wind-up of the Corporation.

THE FUTURE CORPORATION

Notes to Financial Statements - Continued

March 31, 1991

4. *Termination of Operations*

The Corporation was established as a limited life Crown Corporation pursuant to The Crown Corporations Act, 1978 by Order-In-Council on October 11, 1988. Essentially all active operations ceased on December 31, 1990, however the Corporation was officially wound-up by Order-In-Council effective March 31, 1991 at which time all assets and liabilities were transferred to and assumed by the Consolidated Fund of Saskatchewan. A summary of such assets and liabilities transferred are as follows:

Due from Consolidated Fund itself	$ 199,825
Recovery of excess project grants	41,360
Interest receivable on funds held by Consolidated Fund	217,319
Outstanding 90/91 appropriation due from Culture, Multiculturalism and Recreation	8,100
Expense recovery	8
Office equipment	255
Accounts payable	(4,380)
Net assets transferred	$ 462,487

The related equity transferred to the Consolidated Fund of Saskatchewan consisted of:

Equity in fixed assets	$ 255
Operating surplus	462,232
	$ 462,487

5. *Special Support From Saskatchewan Economic Diversification and Trade*

During the year, Saskatchewan Economic Diversification and Trade elected to support a portion of the operating costs of the Future Caravan. As a result, $300,000 of Caravan related expenditures were removed by journal entry, from the records of The Future Corporation, and reflected in the records of Saskatchewan Economic Diversification and Trade.

THE FUTURE CORPORATION

Statement of Program Expenditures

Year ended March 31, 1991

Schedule

	Touring Exposition	Innovative Grants	Strategic Initiatives	Arts and Culture Grants	Education Initiatives	1991 Total	1990 Total
Advertising	$ (19,219)	-	-	-	-	(19,219)	244,063
Clothing and materials	-	-	-	-	-	-	3,189
Computer supplies	-	-	-	-	2,290	2,290	-
Conference registration	-	-	-	-	-	-	1,594
Couriers and express	-	-	-	-	232	232	1,899
Educational binder	-	-	-	-	-	-	73,809
Grants	-	1,080,520	828,994	254,011	-	2,163,525	2,478,246
Honorariums	-	-	-	-	1,700	1,700	18,470
Insurance	1,126	-	-	-	-	1,126	867
Office supplies	748	-	-	-	2,024	2,772	8,447
Rent - building	-	-	-	-	-	-	1,250
- vehicle	472	-	-	-	-	472	108
- other	-	-	-	-	301	301	189
Relocation of employees	2,854	-	-	-	-	2,854	-
Telephone	-	-	-	-	-	-	53
Travel	76,472	-	-	-	1,761	78,233	57,984
Vehicle expenses	30,147	-	-	-	-	30,147	184,016
Wages and benefits	13,241	-	-	-	54,031	67,272	163,551
Total program expenditures	$ 105,841	1,080,520	828,994	254,011	62,339	2,331,705	3,237,735

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Municipal Financing Corporation of Saskatchewan as at December 31, 1990 and the statements of operations and reinvested earnings and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles.

EJC Dudley + Co.
Chartered Accountants

Regina, Canada
February 13, 1991

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31

	1990	1989
	(thousands of dollars)	
ASSETS		
Current Assets		
Cash	$ 113	$ 316
Interest receivable	7,052	6,897
	7,165	7,213
Investments in municipal debentures, at amortized cost (Market value 1990 – $161,205; 1989 – $155,608)	156,737	150,223
Debt issue costs	112	277
	$164,014	$157,713
LIABILITIES AND PROVINCE'S EQUITY		
Current Liabilities		
Notes payable – Province of Saskatchewan	$ 31,100	$ 16,000
Accounts payable and accrued liabilities	3,816	5,145
Debentures payable within one year	7,000	37,014
	41,916	58,159
Long-term debentures payable (Note 3)	108,489	88,363
Commitments (Note 4)		
Province of Saskatchewan's Equity		
Reinvested earnings	13,609	11,191
	$164,014	$157,713

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF OPERATIONS AND REINVESTED EARNINGS FOR THE YEAR ENDED DECEMBER 31

	1990	1989
	(thousands of dollars)	
Revenue		
Investment income	$ 18,811	$ 18,718
Expenses		
Interest on long-term debt	13,329	13,156
Interest on short-term debt	2,877	2,733
Amortization of debt issue costs	165	388
Administration	22	29
	16,393	16,306
Net earnings	2,418	2,412
Reinvested earnings, beginning of year	11,191	8,779
Reinvested earnings, end of year	$ 13,609	$ 11,191

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31

	1990	1989
	(thousands of dollars)	
Cash provided by (used in) operating activities		
Net earnings	$ 2,418	$ 2,412
Add charges to operations not requiring a current cash payment:		
Amortization of discounts and premiums	33	27
Amortization of debt issue costs	165	388
	2,616	2,827
Net change in non-cash working capital balances related to operations*	(1,484)	353
Cash provided by operating activities	1,132	3,180
Cash provided by (used in) investment activities		
Purchase of municipal debentures	(20,542)	(12,551)
Proceeds from maturing municipal debentures	13,995	10,868
Cash used in investment activities	(6,547)	(1,683)
Cash provided by (used in) financing activities		
Additions to (repayment of) notes payable – Province of Saskatchewan	15,100	(21,500)
Additions to long-term debt	27,126	28,653
Repayment of long-term debt	(37,014)	(8,500)
Cash provided by (used in) financing activities	5,212	(1,347)
Net increase (decrease) in cash during the year	(203)	150
Cash position, beginning of year	316	166
Cash position, end of year	$ 113	$ 316

---

* Net change in non-cash working capital balances related to operations		
(Increase) decrease in interest receivable	$ (155)	$ 44
Increase (decrease) in accounts payable	(1,329)	309
	$ (1,484)	$ 353

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Significant Accounting Policies

The Corporation's accounting policies are in accordance with generally accepted accounting principles. The following are considered to be significant:

Investments in Municipal Debentures

Investments in municipal debentures are carried at amortized cost. The Corporation often purchases debentures at a premium or discount where the interest rate yield required by the Corporation varies from the coupon interest rate offered by the local governments. Premiums and discounts in excess of $250 on the investment's purchase date are amortized to income using the straight-line method over the life of the investment. In this way effective income derived from each debenture is adjusted to equal the Corporation's required yield for that debenture to its maturity.

Debt Issue Costs

Debt issue costs are carried at cost less accumulated amortization to date. Debt issue costs are amortized on a straight-line basis over the life of the related debt.

2. Status of the Corporation

The Municipal Financing Corporation of Saskatchewan was established in 1969 pursuant to the provisions of **The Municipal Financing Corporation Act**.

The Corporation is a Provincial Crown corporation and therefore not subject to Federal or Provincial income tax.

3. Long-Term Debentures Payable

Maturity Date	Interest Rate (per cent)	1990	1989
		(thousands of dollars)	
March 28, 1990	7.400	$ -	$28,014
June 1, 1990	9.250	-	2,000
June 17, 1990	11.750	-	1,000
December 15, 1990	12.750	-	4,000
December 31, 1990	15.875	-	2,000
April 1, 1991	9.875	1,000	1,000
December 20, 1991	9.500	1,000	1,000
December 31, 1991	15.875	5,000	5,000

3. Long-Term Debentures Payable (continued)

Maturity Date	Interest Rate (per cent)	1990	1989
		(thousands of dollars)	
February 28, 1992	10.750	$ 26,710	$ 26,710
April 1, 1992	9.875	1,000	1,000
December 15, 1992	9.125	1,000	1,000
December 20, 1992	9.500	1,000	1,000
December 31, 1992	15.875	3,000	3,000
October 15, 1993	9.750	2,000	2,000
October 16, 1993	9.625	1,000	1,000
October 15, 1994	9.750	1,000	1,000
October 16, 1994	9.625	1,000	1,000
December 15, 1994	9.250	1,000	1,000
December 20, 1994	9.625	1,000	1,000
June 1, 1995	9.500	1,000	1,000
November 1, 1995	9.625	1,000	1,000
December 15, 1995	9.250	1,000	1,000
November 1, 1996	9.625	1,000	1,000
December 20, 1996	9.750	1,000	1,000
November 1, 1997	9.625	1,000	1,000
December 15, 1997	12.750	1,500	1,500
December 20, 1997	9.750	1,000	1,000
June 17, 1999	12.000	1,000	1,000
June 17, 2000	12.000	1,000	1,000
December 15, 2002	12.875	2,500	2,500
May 10, 2009*	10.170	24,053	24,053
June 5, 2009*	10.010	4,600	4,600
March 1, 2010*	9.780	10,855	-
April 2, 2010*	10.360	16,271	-
		115,489	125,377
Repayment required within one year		7,000	37,014
Net long-term debentures payable		$108,489	$ 88,363

* Certain issues received from the Province of Saskatchewan in the amount of $55.779 million (1989 – $28.653 million) are subject to redemption on six months notice.

Principal payments due on long-term debt for the next five years are as follows (in thousands of dollars):

1991	$ 7,000	1994	$ 4,000
1992	$32,710	1995	$ 3,000
1993	$ 3,000		

4. Commitments

Prior to December 31, 1990 the Board of Directors had approved the purchase of debentures from certain local governments of which $20 thousand were not purchased before the year end.

5. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related. Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

Other amounts due to related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

This Annual Report is printed on paper made in Saskatchewan.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the New Careers Corporation as at April 30, 1990, and the statement of revenue, expenditure and accumulated operating surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1990, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan
June 13, 1990

G. F. Wendel, C.A.,
A/Provincial Auditor

Statement 1

NEW CAREERS CORPORATION

BALANCE SHEET

AS AT APRIL 30

ASSETS

	1990	1989
Cash	$ 74,363	$ 423,655
Accounts Receivable	652,409	177,538
Investments	300,000	---
Fixed Assets	573,362	372,022
	$1,600,134	$ 973,215

LIABILITIES AND EQUITY

	1990	1989
Accounts Payable and Accrued Liabilities	$ 538,141	$ 371,625
Deferred Revenue	---	6,579
Total Liabilities	538,141	378,204
Equity in Fixed Assets	573,362	372,022
Accumulated Operating Surplus (Deficit) (Statement 2)	488,631	222,989
Total Equity	1,061,993	595,011
	$1,600,134	$ 973,215

(See accompanying notes to the financial statements)

Statement 2

NEW CAREERS CORPORATION

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED OPERATING SURPLUS

FOR THE YEAR ENDED APRIL 30

	1990	1989
REVENUE		
Grants - Consolidated Fund	$5,724,092	$4,066,666
Contractual Revenue	1,493,696	712,300
Investment Income	166,529	87,064
Miscellaneous Revenue	49,286	62,508
Total Revenue	7,433,603	4,928,538
EXPENDITURE		
Operations:		
Executive Administration	268,294	221,864
Administration	584,753	327,329
Training	264,932	186,566
	1,117,979	735,759
Capital Construction Projects:		
Supervisory Salaries	590,609	443,463
Training Employee Wages	2,056,156	1,342,311
General Project Costs	850,405	470,431
Materials and Supplies	926,114	412,533
Support Equipment	304,042	281,358
Equipment Rental	344,139	107,781
Meals and Camp Operations	530,524	421,446
Equipment Repair and Overhaul	292,406	171,014
Equipment Purchase	155,587	170,925
	6,049,982	3,821,262
Total Expenditure	7,167,961	4,557,021
Excess of revenue over expenditure	265,642	371,517
Accumulated Operating Surplus (Deficit) Beginning of year	222,989	(148,528)
Accumulated Operating Surplus End of year (Statement 1)	$ 488,631	$ 222,989

(See accompanying notes to the financial statements)

NEW CAREERS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

APRIL 30, 1990

1. Incorporation

New Careers Corporation was established by Order-In-Council #598/84, May 9, 1984 under the authority of Part I of The Crown Corporations Act, 1978.

2. Significant Accounting Policies

(a) The financial statements of New Careers Corporation are prepared on the accrual basis.

(b) Revenue Recognition - Contractual Revenue

Revenue from contract work is recognized as the contract progresses. Amounts received in excess of expenditures incurred on incomplete projects are reflected as deferred revenue.

(c) Revenue Recognition - Grant Revenue

Revenue from grants made by the Province of Saskatchewan is recognized as received.

(d) Fixed Assets

The Corporation records fixed asset purchases as expenditures in the year of purchase and records fixed asset disposals as revenue in the year of sale. The Corporation discloses the cumulative cost of the fixed assets on the balance sheet with a corresponding entry to "equity in fixed assets".

(e) Investments

Investments consist of short-term deposits. These investments are valued at cost which approximates their market value.

3. Related Party Transactions

Prior to March 31, 1989 New Careers Corporation was not charged with certain occupancy and administrative costs. These costs were borne by the Department of Parks, Recreation and Culture and accordingly are not included in these financial statements.

Included in these financial statements are revenue and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in these financial statements and are settled on normal trade terms.

4. Capital Construction Projects

In keeping with its mandate, the Corporation has undertaken construction projects in order to provide career training and employment to individuals receiving provincial financial assistance. These construction projects are undertaken by the Corporation according to agreements with departments and agencies.

5. Reclassification

Certain amounts from the prior year have been reclassified to conform to the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Prairie Agricultural Machinery Institute as at March 31, 1991 and the statements of revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Institute's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 17, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Bank	$ 65,376	$ 96,811
Short term investments, at cost	99,145	148,366
Accounts receivable	169,552	204,822
Advances	372	6,600
Prepaid expenses	16,691	15,689
	351,136	472,288
Fixed: at cost (Notes 1(a) and 3)	4,198,568	4,139,439
	$4,549,704	$4,611,727
LIABILITIES AND FUND BALANCE		
Current Liabilities:		
Accounts payable	$ 255,051	$ 285,962
Unearned subscription revenue	39,789	42,460
	294,840	328,422
Non-Current Liabilities:		
Unearned subscription revenue	60,126	66,314
Less current portion	39,789	42,460
	20,337	23,854
Fund Balance:		
Fixed assets (Notes 1(a) and 3)	4,198,568	4,139,439
Operating (Statement 2)	35,959	120,012
	4,234,527	4,259,451
	$4,549,704	$4,611,727

(See accompanying notes to the financial statements)

Statement 2

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

YEAR ENDED MARCH 31

	1991	1990
Revenue		
Provincial grants (Note 1(d))		
- Saskatchewan	$ 903,000	$ 930,000
- Manitoba	401,000	413,000
	1,304,000	1,343,000
Fee for service (Note 1(c))	767,105	528,103
Subscription income (Note 1(b))	58,603	62,678
Investment income	50,597	54,887
Other income	34,753	53,032
Total revenue	2,215,058	2,041,700
Expenditure (Schedule 1)	2,299,111	2,130,612
Deficiency of revenue over expenditure	(84,053)	(88,912)
Fund balance, beginning of year	120,012	208,924
Fund balance, end of year (Statement 1)	$ 35,959	$ 120,012

(See accompanying notes to the financial statements)

Statement 3

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31

	1991	1990
Cash provided by (used in) operating activities:		
Deficiency of revenue over expenditure	$ (84,053)	$ (88,912)
Changes in non-cash working capital		
Decrease in accounts receivable	35,270	31,007
Decrease in advances	6,228	270
(Increase) decrease in prepaid expenses	(1,002)	34,471
(Decrease) in accounts payable	(30,911)	(60,320)
(Decrease) in project advances	---	(28,997)
	9,585	(23,569)
(Decrease) increase in unearned subscription revenue	(6,188)	7,675
Cash used in operations	(80,656)	(104,806)
Cash and short term investments, beginning of year	245,177	349,983
Cash and short term investments, end of year	$ 164,521	$ 245,177

(See accompanying notes to the financial statements)

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Fixed Assets

The acquisition of fixed assets is financed primarily through grants received from the Provinces of Manitoba and Saskatchewan and are accounted for on a fund accounting basis. In the statement of revenue, expenditure and fund balance (Statement 2), all grants are recorded as revenue and purchases of fixed assets are recorded as expenses. Accordingly, no provision has been made for depreciation of fixed assets. To maintain accountability for fixed assets, they are recorded as a balance sheet asset with a corresponding entry to the Fund Balance "Fixed Assets".

b) Unearned Subscription Revenue

Subscription revenue for published reports is taken into an unearned subscription account as received and is amortized to income as the revenue is earned. The portion which relates to future years is shown as unearned subscription revenue in the Statement of Financial Position.

c) Fee for Service

Fee for service revenue on research contracts is recognized on the accrual basis to the extent that costs have been incurred.

d) Funding

In accordance with an agreement signed by the Provinces of Manitoba and Saskatchewan, funding of the operating budget is received in the following proportions:

Manitoba	30.77%
Saskatchewan	69.23%

The Institute, in accordance with the authority included in Order-in-Council 1800/79, follows the policy of retaining the excess of revenue over expenditure received in the year.

2. Incorporation

The Prairie Agricultural Machinery Institute was established as a body corporate under The Prairie Agricultural Machinery Institute Act, Chapter 2, 1973-74, Revised Statutes of Saskatchewan and is continued under Chapter P-21, Revised Statutes of Saskatchewan, 1978.

The purposes of the Institute include:

a) to test and appraise under actual or simulated working conditions, machinery sold or offered or intended for sale;

b) to publish such reports, pamphlets and bulletins as are consistent with the intent of the Act;

c) to undertake development work to improve and develop machinery for agricultural use.

3. Fixed Assets Balance: At Cost

	1991	1990
Buildings	$2,014,957	$1,943,891
Equipment	1,404,190	1,444,304
Land and improvements	292,378	292,378
Furniture	225,189	224,619
Vehicles	185,119	158,019
Equipment for evaluation	63,765	63,258
Reference material	12,970	12,970
Total Fixed Assets	$4,198,568	$4,139,439

4. Government Assistance

During the 1991 fiscal year, the Institute received government assistance related to employment of students in the following amounts:

	1991	1990
Government of Canada	$22,150	$20,817
Province of Manitoba	---	1,145
	$22,150	$21,962

These amounts are included in other income in the statement of revenue, expenditure and fund balance.

5. Contingency

The Prairie Agricultural Machinery Institute has been named as defendant in a law suit. The outcome of this legal proceeding is not determinable at this time. The amount payable, if any, will be funded by the provinces of Alberta, Saskatchewan and Manitoba, in accordance with the agreement signed October 24, 1974, in the following proportions:

Alberta	35%
Manitoba	20%
Saskatchewan	45%

6. **Related Party Transactions**

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various government departments, agencies and corporations with which the Prairie Agricultural Machinery Institute is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

7. **Comparative Figures**

Certain 1990 balances have been reclassified to conform with the current year's presentation.

Schedule 1

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE

SCHEDULE OF EXPENDITURE

YEAR ENDED MARCH 31

	1991	1990
Salaries	$1,283,749	$1,242,160
Travel and vehicle operations	141,263	115,713
Equipment	135,862	54,752
Employee benefits	132,809	128,883
Insurance, licenses and taxes	81,609	87,003
Contractual services	72,810	47,903
Stationery and office supplies	70,378	71,772
Shop supplies	64,170	59,144
Telephone and telegraph	63,534	62,749
Utilities	50,637	56,936
Repairs and maintenance - building and equipment	46,820	28,207
Printing and binding	32,310	67,504
Bad debts	27,589	35,582
Advertising and promotion	25,314	21,243
Rent - building and equipment	19,364	9,428
- equipment to be evaluated	5,933	---
Professional and technical services	18,454	17,971
Computer services	14,111	13,918
Reference material	7,664	7,159
Honoraria	4,628	2,585
Interest expense - leases	103	---
	$2,299,111	$2,130,612

Coopers
& Lybrand

chartered accountants

May 13, 1991

AUDITORS' REPORT TO THE MEMBERS OF THE
LEGISLATIVE ASSEMBLY PROVINCE OF SASKATCHEWAN

We have audited the balance sheets of Saskatchewan Communications Network Corporation as at March 31, 1991 and 1990 and the statements of revenue, expenditures and operating equity, reserve and equity, and changes in financial position for the years then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and 1990 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

CHARTERED ACCOUNTANTS

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

BALANCE SHEETS AS AT MARCH 31, 1991 AND 1990

ASSETS

	1991 $	1990 $
CURRENT ASSETS		
Cash and short-term investments	3,660,885	2,345,523
Accounts receivable and accured interest	66,178	40,714
Grants receivable	2,387,903	1,785,012
Prepaid expenses	22,114	25,509
Inventory	254,690	97,323
Current portion of net investment in leases (note 3)	7,487	-
	6,399,257	4,294,081
NET INVESTMENT IN LEASES (note 3)	20,894	-
FIXED ASSETS (note 4)	1,106,367	716,788
	7,526,518	5,010,869

LIABILITIES

	1991 $	1990 $
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	189,599	686,835

EQUITY

	1991 $	1990 $
RESERVE FOR COMMITMENTS (notes 5 and 6)	6,230,552	3,607,246
EQUITY IN FIXED ASSETS	1,106,367	716,788
	7,336,919	4,324,034
	7,526,518	5,010,869

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

STATEMENTS OF RESERVE AND EQUITY

FOR THE YEARS ENDED MARCH 31, 1991 AND 1990

RESERVE FOR COMMITMENTS

	1991 $	1990 $
BALANCE - BEGINNING OF YEAR	3,607,246	-
Allocation of funds for commitments	2,623,306	3,607,246
BALANCE - END OF YEAR	6,230,552	3,607,246

EQUITY IN FIXED ASSETS

	1991	1990
BALANCE - BEGINNING OF YEAR	716,788	-
Allocation of fixed assets net of depreciation	389,579	716,788
BALANCE - END OF YEAR	1,106,367	716,788

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

STATEMENTS OF REVENUE, EXPENDITURES AND OPERATING EQUITY

FOR THE YEARS ENDED MARCH 31, 1991 AND 1990

	1991 $	1990 $
REVENUE		
Grant - Province of Saskatchewan	3,000,000	4,485,000
Grant - Government of Canada (note 7)	6,224,653	3,114,580
Interest	462,938	7,582
Miscellaneous	116,894	66,262
	9,804,485	7,673,424
EXPENDITURES		
Administration (note 8)	837,747	330,036
Program support	415,400	238,735
Program development and production costs	1,634,340	556,063
Program acquisition costs	1,530,081	943,898
Network distribution (note 8)	2,374,032	1,280,658
	6,791,600	3,349,390
NET REVENUE FOR THE YEAR	3,012,885	4,324,034
OPERATING EQUITY - BEGINNING OF YEAR	-	-
Allocation to reserve for commitments	2,623,306	3,607,246
Allocation to equity in fixed assets	389,579	716,788
OPERATING EQUITY - END OF YEAR	-	-

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

STATEMENTS OF CHANGES IN FINANCIAL POSITION

FOR THE YEARS ENDED MARCH 31, 1991 AND 1990

	1991 $	1990 $
OPERATING ACTIVITIES		
Net revenue for the year	3,012,885	4,324,034
Item not affecting cash -		
Depreciation	597,759	419,548
	3,610,644	4,743,582
Net increase in non-cash working capital balances related to operations	(1,279,563)	(1,261,723)
	2,331,081	3,481,859
INVESTING ACTIVITIES		
Increase in investment in leases	(28,381)	-
Purchase of fixed assets	(987,338)	(1,136,336)
	(1,015,719)	(1,136,336)
INCREASE IN CASH AND CASH EQUIVALENTS	1,315,362	2,345,523
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	2,345,523	-
CASH AND CASH EQUIVALENTS - END OF YEAR	3,660,885	2,345,523
CASH AND CASH EQUIVALENTS CONSIST OF:		
Treasury bills	4,358,973	2,059,654
Bank balances	570,481	320,950
Less outstanding cheques	(1,268,569)	(35,081)
CASH AND CASH EQUIVALENTS - END OF YEAR	3,660,885	2,345,523

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED MARCH 31, 1991 AND 1990

1. STATUS OF CORPORATION

Saskatchewan Communications Advanced Network Authority (SCAN) was established by an order in council January 11, 1989 under the Crown Corporations Act, 1978. SCAN was continued as Saskatchewan Communications Network Corporation (SCN) under the Communications Network Corporation Act, 1990.

The Corporation operates a training network which electronically links communities throughout Saskatchewan. SCN has received a license from the Canadian Radio Television and Telecommunications Commission to operate a cable network. SCN began broadcasting on May 6, 1991.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Program acquisition and production

Program acquisition and production costs are expensed as incurred.

b) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated using the declining balance method as follows:

Office equipment and furniture	30%
Uplink development and network configuration and multiplexing system	30%
Computer hardware	40%
TVs, VCRs, satellite dish and video equipment receivers	40%
Fax machines and audio conferncing unit	50%
Computer software	60%

c) Inventory

Inventory consisting of blank video tapes and decoders is recorded at the lower of cost determined on a first in first out basis, and net realizable value.

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991 AND 1990

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) Leases

Equipment leases are accounted for using the direct-financing lease method. Under this method, the asset recorded is an investment in the lease. Net investment in leases is composed of net minimum lease payments less unearned income. Unearned income is taken into income to produce a constant rate of return on the investment in the lease.

e) Government Transfers

Government transfers are recognized as revenues in the period that the events giving rise to the transfer occur.

3. NET INVESTMENT IN LEASES

The corporation, as lessor, has lease agreements with school divisions for a term of five years on telecommunications equipment. The corporation's net investment in leases includes the following:

	1991 $
Total lease payments receivable	41,040
Less: Unearned income	12,659
	28,381
Current portion of net investment in leases	7,487
Net investment in leases	20,894

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991 AND 1990

4. FIXED ASSETS

The components of the fixed assets as well as the related accumulated depreciation are as follows:

	1991			1990
	Cost $	Accumulated Depreciation $	Net Book Value $	Net Book Value $
Office equipment and furniture	115,748	40,630	75,118	19,685
Uplink development and network configuration	1,071,482	447,463	624,018	420,063
Computer hardware	186,816	112,072	74,744	93,363
TVs, VCR, and satellite receiver	517,342	241,995	275,347	87,645
Fax machines amd conferencing unit	151,162	109,217	41,945	67,272
Computer software	81,124	65,930	15,194	28,760
	2,123,674	1,017,307	1,106,367	716,788

5. RESERVE FOR COMMITMENTS

The reserve for commitments was established for existing and future commitments in the process of building an educational TV and data network and the associated research and development.

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991 AND 1990

6. COMMITMENTS

a) **Productions**
At March 31, 1991 the corporation had commitments totalling $249,000 (1990 - $257,000) representing the estimated costs to complete productions in progress.

b) **Broadcast and duplication rights**
At March 31, 1991 the corporation had commitments totalling $183,000 (1990 - $724,000) for the acquisition of broadcast and duplication rights.

c) **Grants to Part III Cable Systems**
The corporation has committed $172,000 for grants to Part III Cable Systems for the cost of acquiring and installing equipment necessary to carry SCN's signal.

d) **Full-time satellite transponder**
The corporation has entered into a contract which commits $1,268,000 for a full-time KU-Band satellite transponder for 1991-92.

e) **Head End Contract**
The corporation has entered into a contract for the operation of SCN's master control, tape duplication, packaging and promotional productions and uplinking cost for 1991-92 for $596,000.

7. GRANT - GOVERNMENT OF CANADA

The Government of Saskatchewan has an agreement with the Government of Canada whereby the Government of Canada will reimburse SCN for 90 percent of the cost of certain eligible expenditures made by SCN during the years 1988 to 1993. The Government of Canada's total payments under this agreement shall not exceed $18,000,000.

The cash payments under the agreement are disbursed over the term of the agreement at the discretion of the Government of Canada. For the year ending March 31, 1991, payments to SCN from the Government of Canada were capped at $4,800,000.

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1991 AND 1990

8. DEPRECIATION

Included in expenditures for the year is depreciation expense as follows:

	1991 $	1990 $
Administration	73,586	55,340
Network distribution	524,173	364,208
	598,759	419,548

9. RELATED PARTY TRANSACTIONS

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which SCN is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

10. COMPARATIVE FINANCIAL INFORMATION

For comparative purposes, certain 1990 balances have been reclassified to conform with the 1991 financial statement presentation.

SASKATCHEWAN CROP INSURANCE CORPORATION

Index to Financial Statements

March 31, 1991

Page No.

Auditors' Report 1

Balance Sheet 2

Statement of Operations and Retained Earnings 3

Statement of Changes in Financial Position 4

Notes to Financial Statements 5-10

Schedule of General Administration Operations 11

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have examined the balance sheet of Saskatchewan Crop Insurance Corporation as at March 31, 1991 and the statements of operations and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Regina, Canada

May 30, 1991

SASKATCHEWAN CROP INSURANCE CORPORATION

Balance Sheet

March 31, 1991, with comparative figures for 1990

	1991	1990 (restated)
Assets		
Cash	$ 1,012,048	–
Inventory	348,682	127,453
Prepaid expenses	145,868	121,934
Investments	5,172,262	1,548,741
Accounts receivable (note 4)	17,554,716	30,925,267
Premiums receivable (less allowance for doubtful accounts - $4,104,863; 1990 - $3,928,356)	9,716,937	3,799,635
Due from Crop Reinsurance Fund of Saskatchewan	176,951,595	194,998,279
Due from Crop Reinsurance Fund of Canada for Saskatchewan	–	404,702,164
Fixed assets (note 5)	3,086,479	2,436,285
	$ 213,988,587	638,659,758
Liabilities and Equity		
Liabilities:		
Outstanding cheques less cash in bank	$ –	48,635,210
Accounts payable and accrued liabilities	2,611,722	1,803,163
Indemnities payable	4,297,676	8,693,545
Capital lease obligation (note 6)	4,813,618	2,299,715
Due to Minister of Finance (note 7)	198,563,092	576,782,005
	210,286,108	638,213,638
Equity:		
Retained earnings	3,702,479	446,120
Commitments and contingencies (note 9)		
	$ 213,988,587	638,659,758

See accompanying notes to financial statements.

SASKATCHEWAN CROP INSURANCE CORPORATION

Statement of Operations and Retained Earnings

Year ended March 31, 1991 with comparative figures for 1990

	1991	1990 (restated)
Revenue:		
Gross premiums (less experience discounts - $6,395,524; 1990 - $5,926,686)	$ 121,163,610	132,122,366
Province of Saskatchewan contributions	57,583,426	–
Government of Canada contributions	57,583,426	129,070,230
	236,330,462	261,192,596
Less premiums ceded:		
Crop Reinsurance Fund of Canada for Saskatchewan	34,550,056	38,721,069
Crop Reinsurance Fund of Saskatchewan	34,550,056	38,721,069
	69,100,112	77,442,138
Net premiums	167,230,350	183,750,458
Interest on investments	1,098,086	5,280,969
Interest on overdue accounts	1,998,334	2,432,671
Reinsurance revenue:		
Crop Reinsurance Fund of Canada for Saskatchewan	–	153,866,948
Crop Reinsurance Fund of Saskatchewan	16,503,372	104,958,409
	186,830,142	450,289,455
Expenditures:		
Indemnities	184,868,258	449,653,069
Doubtful accounts	503,295	936,386
Interest	1,458,589	–
	186,830,142	450,589,455
Income (loss) from insurance operations	–	(300,000)
General administration revenue (expenditures) (Schedule 1)	3,256,359	(335,250)
Net income (loss)	3,256,359	(635,250)
Retained earnings, beginning of year		
As previously reported	309,550	1,081,370
Adjustment to reflect change in accounting for fixed assets (note 3)	136,570	–
As restated	446,120	1,081,370
Retained earnings, end of year	$ 3,702,479	446,120

See accompanying notes to financial statements.

SASKATCHEWAN CROP INSURANCE CORPORATION

Statement of Changes in Financial Position

Year ended March 31, 1991, with comparative figures for 1990

		1991	1990 (restated)
Cash provided by (used in):			
Operations:			
Net income (loss)	$	3,256,359	(635,250)
Item not involving cash:			
Depreciation		672,760	15,174
Change in non-cash operating working capital:			
(Increase) decrease in inventory		(221,229)	10,855
Increase in prepaid expenses		(23,934)	(104,177)
Decrease (increase) in accounts receivable		13,370,551	(27,333,309)
Increase in premiums receivable		(5,917,302)	(2,584,834)
Decrease (increase) in due from Crop Reinsurance Fund of Saskatchewan		18,046,684	(66,237,340)
Increase in accounts payable		808,559	6,150,772
(Decrease) increase in indemnities payable		(4,395,869)	1,361,387
Decrease (increase) in due from Crop Reinsurance Fund of Canada for Saskatchewan		404,702,164	(154,885,167)
		430,298,743	(244,241,889)
Financing:			
(Decrease) increase in due to Minister of Finance		(378,218,913)	150,000,000
Proceeds from capital lease obligations		2,534,966	2,299,715
Repayment of capital lease obligations		(21,063)	-
		(375,705,010)	152,299,715
Investments:			
Purchase of fixed assets		(1,322,954)	(2,451,459)
Increase (decrease) in cash		53,270,779	(94,393,633)
Cash (outstanding cheques less cash in bank) and investments, beginning of year		(47,086,469)	47,307,164
Cash (outstanding cheques less cash in bank) and investments, end of year	$	6,184,310	(47,086,469)
Represented by:			
Cash (outstanding cheques less cash in bank)	$	1,012,048	(48,635,210)
Investments		5,172,262	1,548,741
	$	6,184,310	(47,086,469)

See accompanying notes to financial statements.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

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1. Status of corporation:

The Saskatchewan Crop Insurance Corporation operates under the authority of the Crop Insurance Act.

Under the provisions of the Crop Insurance Act, the Corporation's general purpose is to provide reasonably priced crop insurance to Saskatchewan farmers against losses resulting from various natural disasters.

2. Significant accounting policies:

Fixed assets:

Fixed assets are stated at cost less accumulated depreciation (see note 3). Leases transferring substantially all of the benefits and risks incident to ownership of fixed assets are accounted for as an acquisition of fixed assets financed by a long-term liability.

Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, at the following annual rates:

Business machines and equipment	20%
Computer equipment and software under capital lease	20%

Inventory:

Inventory represents office supplies on hand at the end of the year which are valued at cost. The Corporation has adopted the first in, first out method of cost determination for valuation purposes.

Investments:

Short-term investments are recorded at cost which approximates market value.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

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2. Significant accounting policies (continued):

Indemnities payable:

The provision for indemnities payable includes the cost of indemnities reported and processed but not paid and an estimate, based on the average loss for crops suffering the same type of damage, for those indemnities that had been reported but not processed at year-end. The amount of the estimate for the current year is $145,791 (1990 - $173,687).

Cost sharing:

A. Contributions:

Under the terms of the Canada/Saskatchewan Crop Insurance Agreement, the Government of Canada is required to reimburse the Province for its share of the contributions the Province has made to the Saskatchewan Crop Insurance Fund in accordance with the terms of The Crop Insurance Act (Canada).

Section 11(4) of The Crop Insurance Act (Saskatchewan) provides that the Minister of Finance of the Province of Saskatchewan may pay out of the Consolidated Fund into the Saskatchewan Crop Insurance Fund in each fiscal year contributions not exceeding the total of the amounts that insured persons have paid as premiums in respect of contracts of insurance in that fiscal year. Premiums paid for the purposes of this calculation are net of discounts and exclude interest, surcharges and penalties.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

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2. Significant accounting policies (continued):

Cost sharing (continued):

B. Reinsurance Funds:

The Canada/Saskatchewan Crop Insurance Agreement between the Governments of Saskatchewan and Canada provides for two reinsurance funds.

(i) The Crop Reinsurance Fund of Saskatchewan - to be administered by the Government of Saskatchewan, and

(ii) The Crop Reinsurance Fund of Canada for Saskatchewan - to be administered by the Government of Canada.

To the extent that payments are required out of the Reinsurance Funds, the Government of Saskatchewan or the Crop Reinsurance Fund of Saskatchewan will be responsible firstly for an amount not exceeding 2-1/2% of the total liability under policies in force in the insurance year. The balance of indemnities to be paid are shared 75% by Canada and 25% by Saskatchewan out of the respective Reinsurance Funds.

3. Change in accounting policy:

The Corporation has changed its method of recording fixed asset purchases. Such expenditures, previously expensed, are now being capitalized and depreciated over the estimated useful life of the related capital asset. This change has been applied retroactively and has increased fixed assets by $2,436,285, capital lease obligation by $2,299,715 and retained earnings at March 31, 1990 by $136,570 and reduced the net loss for the year ended March 31, 1990 by $136,570.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

4. Accounts receivable:

The accounts receivable of the Corporation at the end of the year include the following:

	1991	1990
General administration	$ 214,496	248,177
Agent commissions receivable	–	135,340
Agent computer loan receivable	1,101,211	–
Due from Minister of Finance under Federal Provincial Crop Insurance Agreement	16,239,009	30,541,750
	$ 17,554,716	30,925,267

5. Fixed assets, at cost less accumulated depreciation:

			1991	1990 (restated)
	Cost	Accumulated depreciation	Net book value	Net book value
Business machines and equipment	$ 885,099	716,297	168,802	136,570
Computer equipment under capital lease	3,553,135	635,458	2,917,677	2,299,715
	$ 4,438,234	1,351,755	3,086,479	2,436,285

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

6. Capital lease obligation:

The future minimum lease payments (net of applicable taxes) under capital leases are as follows:

	1991	1990 (restated)
1991	$ –	130,831
1992	1,126,276	567,140
1993	1,215,063	615,140
1994	1,469,720	663,140
1995	1,517,720	711,140
1996	935,975	390,580
1997	113,935	–
	6,378,689	3,077,971
Less: amounts representing interest, at rates varying from 11.0% to 13.25%	(1,565,071)	(778,256)
Obligations under capital lease	$ 4,813,618	2,299,715

7. Due to Minister of Finance:

	1991	1990
The amount due the Minister of Finance is subject to interest as determined by the Province of Saskatchewan based upon the Province's short-term borrowing rate, and is paid by way of an appropriation for financing costs from the Province.	$198,563,092	576,782,005

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1991

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8. Related party transactions:

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

9. Commitments and contingencies:

Commitments:

The Corporation is committed to several leases for office space with annual rental payments of $527,590.

Contingencies:

Various legal actions for additional indemnity payments have been commenced against the Corporation which the Corporation is actively defending. While the outcome of these claims cannot be determined, management is of the opinion that the outcome of these actions will not have a material impact on the Corporation's financial position.

SASKATCHEWAN CROP INSURANCE CORPORATION

Schedule 1 - General Administration Operations

Year ended March 31, 1991 with comparative figures for 1990

	1991	1990 (restated)
Revenue:		
Province of Saskatchewan - net operating grant	$ 25,841,800	15,268,500
Province of Saskatchewan - financing grant (note 7)	36,578,000	–
Assignment surcharges	111,150	139,900
Interest on investments	552,297	153,899
Adjusting waterfowl, wildlife and lure crops	95,241	165,919
Drought assistance program	–	122,592
Miscellaneous	160,919	87,540
	63,339,407	15,938,350
Expenditures:		
Agent commissions	7,306,120	183,650
Advertising	503,829	369,731
Board of directors meetings	102,818	108,405
Computer and analyst services	759,774	536,733
Depreciation	672,760	15,174
Employee benefits	987,674	1,089,252
Equipment rental	98,729	102,050
Freight and messenger services	26,215	33,540
Inspection fees	8,366	106,175
Interest expense under capital lease obligation	403,319	–
Interest expense to Minister of Finance (note 7)	36,578,000	–
Professional fees	345,464	344,254
Office rental	530,969	647,682
Office supplies	148,179	246,018
Postage	245,288	360,599
Printing and duplicating	309,402	323,026
Repairs and other services	48,971	83,362
Salaries	8,190,674	9,034,591
Telephone	432,125	309,550
Travel and sustenance	2,159,372	2,379,808
	59,858,048	16,273,600
Transfer to Waterfowl Crop Damage Compensation Program	225,000	–
	60,083,048	16,273,600
General administration revenue (expenditures)	$ 3,256,359	(335,250)

See accompanying notes to financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Gaming Commission as at March 31, 1991 and the statements of revenue, expenditure and accumulated surplus and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Gaming Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 27, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN GAMING COMMISSION

BALANCE SHEET

as at March 31

	1991	1990
ASSETS		
Current assets:		
Due from Consolidated Fund	$ 522,965	$ 91,760
Fixed assets:		
Office equipment and furniture	34,692	24,675
	$ 557,657	$ 116,435
LIABILITIES AND EQUITY		
Equity:		
Accumulated surplus (Statement 2)	$ 522,965	$ 91,760
Equity in fixed assets (Statement 3)	34,692	24,675
	$ 557,657	$ 116,435

(See accompanying notes)

Statement 2

SASKATCHEWAN GAMING COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED SURPLUS

For the Year Ended March 31

	1991	1990
Revenue:		
License fees (Note 3)	$4,004,213	$ ---
Operating grant - Consolidated Fund	2,170,000	1,489,000
	6,174,213	1,489,000
Expenditure:		
Wages & benefits	1,312,348	890,837
Professional fees (Note 7)	144,402	70,516
Equipment	18,417	24,674
Rent	125,925	132,004
Board expenses & honoraria	86,096	74,354
Telephone	56,805	40,566
Travel	53,914	47,922
Central Vehicle Agency	39,413	25,072
Printing, stationary, supplies	38,418	35,405
Rent of office equipment (Note 7)	160,051	11,913
Postage	30,752	22,937
Maintenance	7,567	12,985
Advertising	1,890	8,055
Total	2,075,998	1,397,240
Excess of revenue over expenditure	4,098,215	91,760
Accumulated surplus, beginning of year	91,760	---
	4,189,975	---
Payments to Minister of Finance (Note 4)	3,667,010	---
Accumulated surplus, end of year (Statement 1)	$ 522,965	$ 91,760

(See accompanying notes)

Statement 3

SASKATCHEWAN GAMING COMMISSION

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$ 24,675	$ ---
Fixed asset additions:		
Transfer from Department of Consumer and Commercial Affairs	---	1
Purchases in the year	10,017	24,674
Total additions	10,017	24,675
Equity in fixed assets, end of year (Statement 1)	$ 34,692	$ 24,675

(See accompanying notes)

SASKATCHEWAN GAMING COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended March 31, 1991

1. Significant Accounting Policies

a) Basis of Accounting

On the direction of Treasury Board, the financial statements are prepared using a modified cash basis for a fiscal year commencing on April 1 and ending March 31. Revenues are recorded as received and expenditures are charged to the accounts when payments are made. In addition, cash received in April in respect of revenues of the preceding fiscal year and payments made during April for goods and services received in the preceding year are reported as revenue and expenditures of the preceding fiscal year.

b) Fixed Assets

The fixed assets, which are comprised of office equipment and furniture, are charged to expense in the year of acquisition. For accountability purposes these are recorded on the balance sheet both as an asset and as equity in fixed assets. In addition, depreciation is not provided for in the accounts. On disposal, the fixed asset is removed from the balance sheet and from equity in fixed assets and the proceeds on disposal are recorded as other revenue.

The Commission has adopted a policy for the transfer of fixed assets from a Department or other government agency similar to that prescribed for Revolving Funds in the Financial Administration Manual, i.e. such transfers are recorded at the lower of market value or book value of the assets in the transferring Department or agency.

2. Formation and Commencement of Operations

Effective April 1, 1989 the Saskatchewan Gaming Commission was established as a Crown Corporation by Order-In-Council under the authority of the Crown Corporations Act, 1978.

The Saskatchewan Gaming Commission continued pursuant to the Saskatchewan Gaming Commission Act which was assented on August 25, 1989 and was subsequently proclaimed on July 3, 1990.

3. Net Revenue Collected on Behalf of the Minister of Finance

Treasury Board has issued a directive indicating all revenues collected pursuant to the Lottery Licensing Provisions, 1988, are to be regarded as direct revenues of the Consolidated Fund. The Commission acts as the assessment and collection agent for these Consolidated Fund revenues. During April 1, 1990 to July 2, 1990 the Commission administered the assessment and collection of the following revenues which were deposited directly to the credit of the Consolidated Fund.

	1991	1990
License fees collected and transferred to the Consolidated Fund:	$1,035,434	$3,068,994
Hospital tax collected on behalf of the Consolidated Fund (July 1, 1989 to November 17, 1989):	33,353	5,459,788
Total	$1,068,787	$8,528,782

Pursuant to The Hospitals Tax Act and The Hospitals Tax Regulations, the hospital tax was collected commencing July 1, 1989. The Hospitals Tax Exemption Regulations discontinued the tax effective November 18, 1989. This hospital tax was collected by the Commission on behalf of the Consolidated Fund.

Subsequent to the proclamation of the Saskatchewan Gaming Commission Act on July 3, 1990, all license revenue is received and held by the Commission pursuant to Section 25 of the Act.

4. Payments to Minister of Finance

Payments to the Minister of Finance for the Consolidated Fund are at the direction of the Treasury Board pursuant to Section 26 of the Saskatchewan Gaming Commission Act.

5. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Commission is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

6. Due from Consolidated Fund

The Commission does not operate its own bank account. All receipts and disbursements flow through the Consolidated Fund Bank Account. The amount due from the Consolidated Fund at year end represents the excess of the operating grant and license revenue paid to the Commission over expenditures made by the Commission. The balance represents monies in the Consolidated Fund which are held on behalf of the Commission.

7. Rental of Computer Equipment

Included in Rent of office equipment and Professional fees are payments of $124,536 for computer equipment and $60,500 for consulting fees to develop software respectively. Although the payments were made to third parties, the title to this equipment and software belong to the Saskatchewan Property Management Corporation. Accordingly, these amounts are not included in

Equity in fixed assets. The Commission is responsible for future maintenance and administration fees only related to the use of this equipment.

8. Comparative Information

The comparative figures have been reclassified to conform with current year's presentation.

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

INDEX TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

Page No.

Auditors' Report 1

Statement of Financial Position 2

Statement of Retained Earnings 3

Statement of Income 4

Statement of Changes in Financial Position 5

Notes to the Financial Statements . . . . 6 - 9

Deloitte & Touche

AUDITORS' REPORT

To the Shareholders of
Saskatchewan Government Growth Fund Ltd.

We have audited the statement of financial position of Saskatchewan Government Growth Fund Ltd. as at December 31, 1990, and the statements of income, retained earnings, and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

March 8, 1991

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.
(Incorporated under the Business Corporations Act - Saskatchewan)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1990

ASSETS

	1990	1989
Cash and short-term deposits	$ 9,486,456	$ 298,560
Accounts receivable and accrued interest on short-term deposits	93,069	259,752
Commissions paid in advance	852,150	--
Cash and short-term deposits held in escrow (Note 3)	4,206,137	18,016,895
Loans (Note 4)	15,108,651	--
	$29,746,463	$18,575,207

LIABILITIES

	1990	1989
Accounts payable and accrued liabilities	$ 163,473	$ 54,816
Commissions payable	81,750	--
Accrued interest payable on subscriptions	951,666	266,910
Preferred share subscription deposits (Note 3)	24,082,000	17,749,985
Dividends payable on preferred shares	65,210	--
	25,344,099	18,071,711

SHAREHOLDERS' EQUITY

	1990	1989
Capital stock (Note 5)	2,390,261	1
Retained earnings	2,012,103	503,495
	4,402,364	503,496
	$29,746,463	$18,575,207

Approved on behalf of the Board:

..............................Director

..............................Director

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Retained earnings, beginning of year	$ 503,495	$ –
Net income for the year	1,573,818	503,495
Dividends on preferred shares	(65,210)	--
Retained earnings, end of year	$2,012,103	$ 503,495

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Revenue		
Interest income	$2,923,499	$ 831,023
Other income	22,000	--
	2,945,499	831,023
Expenses		
Interest	1,030,463	267,237
Financing fee	249,460	--
Legal and professional	66,178	54,816
Administration	15,780	5,475
Management fee	9,800	--
	1,371,681	327,528
Net income for the year	$1,573,818	$ 503,495

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Operating activities		
Net income	$ 1,573,818	$ 503,495
Net changes in non-cash balances relating to operations		
Accounts receivable and accrued interest on short-term deposits	127,525	(259,752)
Accounts payable and accrued liabilities	108,657	54,816
Accrued interest payable on subscriptions	684,756	266,910
	2,494,756	565,469
Loans		
Disbursements	(15,091,715)	--
Repayments	22,222	--
Cash (used in) provided by operating activities	(12,574,737)	565,469
Financing activities		
Proceeds from common share issuance	10	1
Proceeds from preferred share subscriptions	8,960,015	17,749,985
Sales commissions	(1,008,150)	--
Cash provided by financing activities	7,951,875	17,749,986
(Decrease) increase in cash during year	(4,622,862)	18,315,455
Cash position, beginning of year	18,315,455	--
Cash position, end of year	$13,692,593	$18,315,455
Cash position, end of year consists of:		
Cash and short-term deposits	$ 9,486,456	$ 298,560
Cash and short-term deposits held in escrow	4,206,137	18,016,895
	$13,692,593	$18,315,455

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Status of the Corporation

Saskatchewan Government Growth Fund Ltd. (SGGF) was incorporated in January 1989 under the Saskatchewan Business Corporations Act and has issued a confidential offering memorandum that constitutes a Provincial Government administered venture capital fund under the Federal Government's Immigrant Investor Program. This offering consists of a minimum of 30 and a maximum of 240 units, each unit representing 150,000 4% preferred shares at $1 per share.

Under the terms of the confidential offering memorandum, SGGF is required to invest in secured loans to Saskatchewan-based businesses.

Upon winding up of the Fund, pursuant to the Articles of Incorporation of SGGF, any assets remaining after redemption or retraction of preferred shares will be distributed to a charity or charities recognized under the Canadian Income Tax Act.

2. Significant accounting policies

Commissions paid in advance

According to the terms of a marketing agreement entered into by SGGF, a commission is legally payable to the independent marketing agent selling the unit upon the issuance of the investor's immigrant visa. An agreement was reached between the Corporation and the marketing agent to pay certain commission amounts prior to investor visa issuance. These payments have been recorded as commissions paid in advance. When the commission becomes legally payable upon the issuance of the investor's visa, the amounts paid are removed from commissions paid in advance and accounted for as a share issuance cost.

Accrued interest payable

SGGF accrues interest on its preferred share subscription deposits at an annual rate of four per cent from the date of deposit to the date of investor visa issuance.

Accrued dividends payable

SGGF accrues dividends on its preferred shares at an annual rate of four percent from the date of investor visa issuance.

Allowance for doubtful accounts

Accounts are reviewed on a regular basis by management. Where a potential loss is identified, the exposure is compared to the estimated value of the security and an appropriate provision established. Interest revenue is not accrued for accounting purposes on loans where a write-off is anticipated. To date no provision for losses has been deemed necessary.

3. Deposits held in escrow and preferred share subscription deposits

Preferred share subscription deposits as at December 31:

	1990	1989
Preferred share subscription deposits - visa issued	$ 972,000	$ –
Preferred share subscription deposits - visa not yet issued	21,035,500	16,179,485
Preferred share subscription deposits - allocated for future commission payments	2,074,500	1,570,500
	$24,082,000	$17,749,985

As at December 31, 1990, $26,710,000 (1989 - $17,749,985) preferred share subscription deposits had been received by SGGF. Seventeen investors accounting for $2,550,000 (1989 - nil) in deposits had received visas and preferred shares. Preferred share subscription deposits from investors who had received their immigrant visa but had not yet been issued preferred shares were reduced by share issuance costs of $78,000 (1989 - nil). Share issuance costs represent commissions paid and or payable on the units.

Under the terms of the confidential offering memorandum, a portion of the preferred share subscription deposits is held in escrow in accordance with Employment and Immigration Canada program requirements.

If the investor's application for a visa is rejected the preferred share subscription deposit is repaid, along with interest calculated at an annual rate of four percent from the date of deposit.

4. Loans

	1990	1989
Loan principal receivable	$15,069,493	$ -
Interest accrued and receivable	27,102	-
Loan costs receivable	12,056	-
	$ 15,108,651	$ -

Included in loan principal receivable is a loan in the amount of $11,212,700 which Saskatchewan Economic Development Corporation (SEDCO) has agreed to purchase in August, 1994 at fair market value as determined at that time.

5. Share capital

The authorized share capital of the Corporation as at December 31 is:

Common shares - unlimited number of voting common shares. Holders of the common shares are not entitled to receive dividends.

Preferred Shares - unlimited number of four percent, cumulative, redeemable, retractable preferred shares. The preferred share units are redeemable at the option of the holder after a three year ownership period for $112,500 plus unpaid dividends subject to the provisions of the Saskatchewan Business Corporations Act. The preferred shares are both redeemable and retractable after a five year ownership period for $150,000 plus unpaid dividends.

The share capital issued at December 31 is:

	1990	1989
324,000,100 common (1989-100 shares)	$ 11	$ 1
2,550,000 preferred (1989-0 shares)	2,390,250	-
	$ 2,390,261	$ 1

All common shares are held by the Saskatchewan Government Growth Fund Management Corporation.

During the year, 2,550,000 preferred shares were issued to investors who had received their visa. Share issuance costs in the amount of $159,750 have been deducted from preferred share capital.

6. Income taxes

Greater than ninety percent of the Corporation's shares are owned by a Provincially owned Crown Corporation. Accordingly the Corporation is income tax exempt.

7. Commitments

The total amount of loans approved but not yet disbursed is $1,117,468.

8. Related party transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan controlled departments, agencies and corporations with which the Corporation is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

Under the terms of a ten year Management Agreement between SGGF (the "Fund") and SGGF Management Corporation (the "Manager") the Manager administers the assets of the Fund. The contract provides that the Fund may pay to the Manager a fee of no more than three per cent of the net book value of the assets of the Fund to defray out-of-pocket expenses of the Manager. During the year $9,800 (1989 - nil) in management fees was paid to the Manager to recover out-of-pocket expenses.

A financing fee in the amount of $249,460 was paid to SEDCO for acting in the capacity of an agent for the Fund by providing short term financing for a SGGF loan. The loan was subsequently bought back by the Fund when sufficient funds were available. The Fund subsidized the difference between SEDCO's published interest rate at the time and the actual loan interest rate.

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

INDEX TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

Page No.

Auditors' Report 1

Consolidated Statement of Financial Position 2

Consolidated Statement of Retained Earnings 3

Consolidated Statement of Income 4

Consolidated Statement of Changes in Financial Position 5

Notes to the Consolidated Financial Statements . . . . 6 - 9

AUDITORS' REPORT

To the Members of the
Legislative Assembly
Province of Saskatchewan

We have audited the consolidated statement of financial position of Saskatchewan Government Growth Fund Management Corporation as at December 31, 1990, and the consolidated statements of income, retained earnings, and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte + Touche

Chartered Accountants

March 8, 1991

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 1990

ASSETS

	1990	1989
Cash and short-term deposits	$ 9,486,456	$ 298,560
Accounts receivable and accrued interest on short-term deposits	93,069	259,752
Commissions paid in advance	852,150	--
Cash and short-term deposits held in escrow (Note 3)	4,206,137	18,016,895
Loans (Note 4)	15,108,651	--
	$29,746,463	$18,575,207

LIABILITIES AND SHAREHOLDERS' EQUITY

	1990	1989
Accounts payable and accrued liabilities	$ 163,473	$ 54,816
Commissions payable	81,750	--
Accrued interest payable on subscriptions	951,666	266,910
Preferred share subscription deposits (Note 3)	24,082,000	17,749,985
Dividends payable on preferred shares	65,210	--
	25,344,099	18,071,711
Shareholders' Equity		
Equity advances (Note 5)	11	1
Capital stock (Note 5)	2,390,250	--
Retained earnings	2,012,103	503,495
	4,402,364	503,496
	$29,746,463	$18,575,207

Approved on behalf of the Board:

Chairman

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Retained earnings, beginning of year	$ 503,495	$ --
Net income for the year	1,573,818	503,495
Dividends on preferred shares	(65,210)	--
Retained earnings, end of year	$2,012,103	$ 503,495

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Revenue		
Interest income	$2,923,499	$ 831,023
Other income	22,000	--
	2,945,499	831,023
Expenses		
Interest	1,030,463	267,237
Financing fee	249,460	--
Legal and professional	75,978	54,816
Administration	15,780	5,475
	1,371,681	327,528
Net income for the year	$1,573,818	$ 503,495

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1990

	1990	1989
Operating activities		
Net income	$ 1,573,818	$ 503,495
Net changes in non-cash balances relating to operations		
Accounts receivable and accrued interest on short-term deposits	127,525	(259,752)
Accounts payable and accrued liabilities	108,657	54,816
Accrued interest payable on subscriptions	684,756	266,910
	2,494,756	565,469
Loans		
Disbursements	(15,091,715)	--
Repayments	22,222	--
Cash (used in) provided by operating activities	(12,574,737)	565,469
Financing activities		
Equity advance	10	1
Proceeds from preferred share subscriptions	8,960,015	17,749,985
Sales commissions	(1,008,150)	--
Cash provided by financing activities	7,951,875	17,749,986
(Decrease) increase in cash during year	(4,622,862)	18,315,455
Cash position, beginning of year	18,315,455	--
Cash position, end of year	$13,692,593	$18,315,455
Cash position, end of year consists of:		
Cash and short-term deposits	$ 9,486,456	$ 298,560
Cash and short-term deposits held in escrow	4,206,137	18,016,895
	$13,692,593	$18,315,455

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1990

1. Status of the Corporation

Under the authority of an Order-in-Council, the corporation was established in January 1989 for the purpose of establishing and managing the Saskatchewan Government Growth Fund Ltd. (SGGF). SGGF was incorporated in January 1989 under the Saskatchewan Business Corporations Act and has issued a confidential offering memorandum that constitutes a Provincial Government administered venture capital fund under the Federal Government's Immigrant Investor Program. This offering consists of a minimum of 30 and a maximum of 240 units, each unit representing 150,000 four percent preferred shares at $1 per share.

Under the terms of the confidential offering memorandum, SGGF is required to invest in secured loans to Saskatchewan-based businesses.

Upon winding up of the Fund, pursuant to the Articles of Incorporation of SGGF, any assets remaining after redemption or retraction of preferred shares will be distributed to a charity or charities recognized under the Canadian Income Tax Act.

2. Significant accounting policies

Consolidation principles

The consolidated financial statements include the accounts of the corporations subsidiary, Saskatchewan Government Growth Fund Ltd. (SGGF). All inter-company transactions have been eliminated.

Commissions paid in advance

According to the terms of a marketing agreement entered into by SGGF, a commission is legally payable to the independent marketing agent selling the unit upon the issuance of the investor's immigrant visa. An agreement was reached between the corporation and the marketing agent to pay certain commission amounts prior to investor visa issuance. These payments have been recorded as commissions paid in advance. When the commission becomes legally payable upon the issuance of the investor's visa, the amounts paid are removed from commissions paid in advance and accounted for as a share issuance cost.

Accrued interest payable

SGGF accrues interest on its preferred share subscription deposits at an annual rate of four percent from the date of deposit to the date of investor visa issuance.

Accrued dividends payable

SGGF accrues dividends on its preferred shares at an annual rate of four percent from the date of investor visa issuance.

Allowance for doubtful accounts

Accounts are reviewed on a regular basis by management. Where a potential loss is identified, the exposure is compared to the estimated value of the security and an appropriate provision established. Interest revenue is not accrued for accounting purposes on loans where a write-off is anticipated. To date no provision for losses has been deemed necessary.

3. Deposits held in escrow and preferred share subscription deposits

Preferred share subscription deposits as at December 31:

	1990	1989
Preferred share subscription deposits - visa issued	$ 972,000	$ --
Preferred share subscription deposits - visa not yet issued	21,035,500	16,179,485
Preferred share subscription deposits - allocated for future commission payments	2,074,500	1,570,500
	$24,082,000	$17,749,985

As at December 31, 1990, $26,710,000 (1989 - $17,749,985) preferred share subscription deposits had been received by SGGF. Seventeen investors accounting for $2,550,000 (1989 - nil) in deposits had received visas and preferred shares. Preferred share subscription deposits from investors who had received their immigrant visa but had not yet been issued preferred shares were reduced by share issuance costs of $78,000 (1989 - nil). Share issuance costs represent commissions paid and or payable on the Units.

Under the terms of the confidential offering memorandum, a portion of the preferred share subscription deposits are held in escrow in accordance with Employment and Immigration Canada program requirements.

If the investor's application for a visa is rejected the preferred share subscription deposit is repaid, along with interest calculated at an annual rate of four percent from the date of deposit.

4. Loans

	1990	1989
Loan principal receivable	$15,069,493	$ -
Interest accrued and receivable	27,102	-
Loan costs receivable	12,056	-
	$15,108,651	$ -

Included in loan principal receivable is a loan in the amount of $11,212,700 which Saskatchewan Economic Development Corporation (SEDCO) has agreed to purchase in August, 1994 at fair market value as determined at that time.

5. Share capital

Equity advances

The advances are non-interest bearing and repayable to the Province of Saskatchewan at the discretion of the Treasury Board.

The authorized share capital of the corporation as at December 31 is:

> Common shares - unlimited number of voting common shares.
>
> Preferred Shares - unlimited number of four percent, cumulative, redeemable, retractable preferred shares. The preferred share units are redeemable at the option of the holder after a three year ownership period for $112,500 plus unpaid dividends subject to the provisions of the Saskatchewan Business Corporations Act. The preferred shares are both redeemable and retractable after a five year ownership period for $150,000 plus unpaid dividends.

The share capital issued at December 31 is:

	1990	1989
2,550,000 preferred (1989-0 shares)	$ 2,390,250	$ -

During the year, 2,550,000 preferred shares were issued to investors who had received their visa. Share issuance costs in the amount of $159,750 have been deducted from preferred share capital.

6. Income taxes

The corporation is a provincially owned crown corporation and accordingly is income tax exempt.

7. Commitments

The total amount of loans approved but not yet disbursed is $1,117,468.

8. Related party transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan controlled departments, agencies and corporations with which the corporation is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

The corporation engages the services of SEDCO to provide advice, information and personnel needed to ensure the ongoing management of the Fund. Total fees paid to SEDCO during the year amount to $9,800 (1989 - nil).

A financing fee in the amount of $249,460 was paid to SEDCO for acting in the capacity of an agent for the Fund by providing short term financing for a SGGF loan. The loan was subsequently bought back by the Fund when sufficient funds were available. The Fund subsidized the difference between SEDCO's published interest rate at the time and the actual loan interest rate.

AUDITORS' REPORT

To the Members of the Legislative Assembly of
Saskatchewan

We have audited the statement of financial position of The Saskatchewan Government Printing Company as at December 14, 1990 and the statements of operations and deficit and changes in financial position for the period then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 14, 1990 and the results of its operations and changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Mintz & Wallace

REGINA, Saskatchewan
Mintz & Wallace

March 19, 1991
Chartered Accountants

Statement 1

THE SASKATCHEWAN GOVERNMENT PRINTING COMPANY
STATEMENT OF FINANCIAL POSITION

As at December 14, 1990

	December 14, 1990	December 31, 1989 (note 4)
Assets		
Current Assets:		
Cash - restricted (note 3)	$ -	$ 53,214
Cash - unrestricted	-	58,984
Accounts receivable	-	13,867
Note receivable (note 3)	-	101,500
	-	227,565
Note receivable (note 3)	-	446,600
	$ -	$ 674,165
Liabilities and Province's Deficit		
Current Liability:		
Accounts Payable	$ -	$ 28,525
Note payable (note 2)	-	1,061,539
	-	1,090,064
Province of Saskatchewan's Deficit: - Statement 2	-	(415,899)
	$ -	$ 674,165

See Accompanying Notes

Statement 2

THE SASKATCHEWAN GOVERNMENT PRINTING COMPANY
STATEMENT OF OPERATIONS AND DEFICIT

For the period from January 1, 1990 to December 14, 1990

	348 days to December 14, 1990	365 days to December 31, 1989 (note 4)
Revenue:		
Sale of printing services	$ -	$ 205,872
Interest	43,723	33,851
Miscellaneous	1,314	-
	45,037	239,723
Expenses:		
Operating costs	-	116,364
General and administration	5,096	188,867
Depreciation	-	12,940
Interest	92,612	174,540
	97,708	492,711
Loss before extraordinary item	(52,671)	(252,988)
Extraordinary gain on sale of fixed assets and inventory	-	13,131
Net loss for the year	(52,671)	(239,857)
Deficit - beginning of year as previously reported	(389,662)	(176,042)
Correction of an error (note 4)	(26,237)	-
As restated	(415,899)	(176,042)
	(468,570)	(415,899)
Forgiveness of debt (note 2)	532,113	-
Transfer to Consolidated Fund (note 3)	(63,543)	-
Deficit - end of year	$ -	$ (415,899)

See Accompanying Notes

Statement 3

THE SASKATCHEWAN GOVERNMENT PRINTING COMPANY
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the period January 1, 1990 to December 14, 1990

	348 days to December 14, 1990	365 days to December 31, 1989 (note 4)
Operating Activities:		
Loss before extraordinary item	$ (52,671)	$ (252,988)
Plus depreciation which does not affect cash	-	12,940
	(52,671)	(240,048)
Net change in non-cash working capital	13,586	262,351
Cash (used by) provided by operating activities	(39,085)	22,303
Financing Activities:		
Increase in note payable	92,613	91,539
Reduction of note payable		
- repayment	(165,000)	(1,130,000)
- forgiveness	(532,113)	-
- transfer to Consolidated Fund	(457,039)	-
Forgiven debt	532,113	-
Cash used by financing activities	(529,426)	(1,038,461)
Investing Activities:		
Reduction in note receivable	52,488	-
Proceeds on disposal of fixed assets and inventory	-	1,542,286
Purchase of fixed assets	-	(201,333)
Note receivable advance	-	(446,600)
Increase in restricted cash	-	(53,214)
Increase in note receivable	-	(101,500)
Transfer to Consolidated Fund		
- restricted cash	(58,420)	-
- equity	(5,123)	-
- net current assets/liabilities	126,470	-
- note receivable	394,112	-
Cash provided by investing activities	509,527	739,639
Decrease in cash	(58,984)	(276,519)
Cash, beginning of year	58,984	335,503
Cash, end of year	$ -	$ 58,984

See Accompanying Notes

THE SASKATCHEWAN GOVERNMENT PRINTING COMPANY
NOTES TO FINANCIAL STATEMENTS

December 14, 1990

1. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles.

2. Forgiveness of Debt

During the year the company received a forgiveness of debt from the Province in the amount of $532,113. The Province wrote down the loan from Saskatchewan Government Printing Company to recognize its net realizable value.

3. Windup of Company

In March, 1989, the Government sold Saskatchewan Government Printing Company's assets. The status of the Company changed to a holding company by Order-in-Council 214/89 as at March 22, 1989.

As at December 14, 1990, all assets, liabilities and other obligations of Saskatchewan Government Printing Company were transferred to the Consolidated Fund. Accordingly, the Company was dissolved on December 14, 1990 by Order-in-Council 1085/90.

As at December 14, 1990 the following was transferred to the Consolidated Fund:

Cash - restricted *	$ 58,420
Current assets/liabilities	
Cash - unrestricted	4,725
Accounts receivable	1,099
Note receivable **	64,326
Accounts payable	(2,100)
	68,050
Term note receivable **	394,112
Note payable	(457,039)
Net assets	5,123
	$ 63,543

*** Cash - restricted**

A trust in the amount of $50,000 plus accrued interest is available to Printco Graphics Inc. for the purpose of redeeming its shares. The agreement terminates March 1, 1994.

THE SASKATCHEWAN GOVERNMENT PRINTING COMPANY
NOTES TO FINANCIAL STATEMENTS (continued)

December 14, 1990

**** Notes Receivable**

Due from Printco Graphics Inc. as at December 14, 1990:

Demand note receivable which bears no interest and is unsecured	$ 64,326
Term note receivable in monthly instalments of $9,441 including interest of 10% per annum, due March 1, 1995. A second charge on property, plant and equipment is held as security for the note receivable.	$ 394,112

4. Correction of an Error

Prior year's figures have been adjusted to reclassify the loss on sale of inventory of $196,418 previously reported as operating costs, as an extraordinary item. In addition, the prior year's figures have been adjusted to reflect accrual of legal costs which the company was obliged to pay as a result of the sale of the printing operation to Printco Graphics Inc. in 1989. The legal fees are shown as an extraordinary item. The effect of these adjustments to the comparative figures is as follows:

	Increase
Accounts payable	$ 26,237
Net loss for the year	$ 26,237
Deficit - end of year	$ 26,237

Saskatchewan Grain Car Corporation

Auditor's Report 1990

To the Board of Directors,
Saskatchewan Grain Car Corporation,
Melville, Saskatchewan.

We have examined the statement of financial position of the Saskatchewan Grain Car Corporation as at July 31, 1990, and the statements of revenue and expenditure, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the corporation as at July 31, 1990 and the results of its operations and the changes in financial position for the year then ended in accordance with the disclosed basis of accounting applied on a basis consistent with that of the preceding year.

Skilnick + Partners

Melville, Saskatchewan
September 5, 1990

SKILNICK & PARTNERS
Chartered Accountants

Saskatchewan Grain Car Corporation

Statement 1 — Statement of Financial Position

July 31, 1990. (Note 2)

	OPERATING FUND		CAPITAL FUND		RESERVE FUND	
ASSETS	**1990**	**1989**	**1990**	**1989**	**1990**	**1989**
Current Assets						
Cash	203	2,645	Nil	Nil	6	1.450
Short-term investments, at cost (Schedule 1)	1,235.685	1.070,181	Nil	Nil	228.217	198.775
Accounts receivable						
- accrued interest on short-term investment	124	10.805	Nil	Nil	Nil	1.225
- miscellaneous	5.508	34,000	Nil	Nil	Nil	Nil
	1,241,520	1.117.631	Nil	Nil	228.223	201.450
Fixed assets (Note 1 (b) & (e))	Nil	Nil	54.214.423	54.214.423	Nil	Nil
Less accumulated depreciation (Note 1(e))	Nil	Nil	3.666.660	3.666.660	Nil	Nil
	1.241,520	1.117.631	50.547.763	50.547.763	228.223	201.450
LIABILITIES AND EQUITY						
Current Liabilities						
Accounts payable	458	3.425	Nil	Nil	Nil	Nil
Long-term loan from the Heritage Fund (Note 3)	Nil	Nil	46.349.629	46.349.629	Nil	Nil
Surplus - (Deficit) Statement 3	1.241,062	1.114.206	4.198.134	4.198.134	228.223	201.450
	1.241,520	1.117,631	50.547.763	50.547.763	228.223	201.450

(See Accompanying Notes to the Financial Statements)

Saskatchewan Grain Car Corporation

Statement 2 — Statement of Revenue and Expenditure

For the Year Ended July 31, 1990.

	Operating Fund (Note 1)	Capital Fund (Note 1)	Reserve Fund (Note1)	Total 1990	Total 1989
Revenue					
Hopper car lease CN & CP Railways (Note 1(d)(ii))	92,310	Nil	Nil	92,310	1,099,441
Grant - Consolidated Fund - Department of Agriculture & Food (Note 4(b) & (c))	3,005	Nil	Nil	3,005	82,500
Interest - on short term investments	144,904	Nil	26,773	171,677	55,957
Miscellaneous revenue	635	Nil	Nil	635	7,568
	240,854	Nil	26,773	267,627	1,245,466
Expenditures					
Salaries	86,383	Nil	Nil	86,383	83,086
Board of Directors' expenses	300	Nil	Nil	300	300
Administration expenses (Schedule 2)	27,315	Nil	Nil	27,315	26,727
	113,998	Nil	Nil	113,998	110,113
Excess of Revenue over Expenditure (Expenditure over Revenue) for the year	126,856	Nil	26,773	153,629	1,135,353

(See Accompanying Notes to the Financial Statements)

Saskatchewan Grain Car Corporation

Statement 3 — Statement of Surplus

For the Year Ended July 31, 1990.

	Operating Fund (Note 1)	Capital Fund (Note 1)	Reserve Fund (Note 1)	Total 1990	Total 1989
Surplus beginning of year	1,114,206	4,198,134	201,450	5,513,790	4,378,437
Excess of revenue over expenditure (expenditure over revenue) for the year	126,856	Nil	26,773	153,629	1,135,353
Surplus (Deficit), end of year	1,241,062	4,198,134	228,223	5,667,419	5,513,790

(See Accompanying Notes to the Financial Statements)

Saskatchewan Grain Car Corporation

Statement 4 — Statement of Changes in Financial Position

For the Year Ended July 31, 1990.

	1990	1989
Cash provided by (utilized in) operating activities:		
Earnings before extraordinary items	153,629	1,135,353
Add: Charges not requiring current cash payments	Nil	Nil
	153,629	1,135,353
Net change in non-cash working capital balances related to operations - see summary below	37,431	(49,425)
Cash provided by operations	191,060	1,085,928
Cash provided by (utilized in) investment activities decrease (increase) in S.T. Investments	(194,946)	(1,082,175)
Cash provided by (utilized in) investment activities	(194,946)	(1,082,175)
Cash provided by (utilized in) financing activities decrease in long-term debt	Nil	Nil
Cash utilized in financing activities	Nil	Nil
Net increase (decrease) in cash during year	(3,886)	3,753
Cash position at beginning of year	4,095	342
Cash position at end of year	209	4,095

Summary of Changes in Non-Cash Working Capital

	1990	1989
Accrued interest on short term investments	11,906	(10,593)
Miscellaneous receivables	28,492	(34,000)
Accounts payable	(2,967)	(4,832)
	37,431	(49,425)

(See Accompanying Notes to the Financial Statements)

Saskatchewan Grain Car Corporation

Notes to Financial Statements

July 31, 1990.

1. **Significant Accounting Policies**

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) The accounts of the Corporation are maintained in three segments:

i) Capital Fund

1. The fixed assets (grain cars) of the Corporation are reported in a Capital Fund, along with the related liability to the Heritage Fund.

2. Since no significant sustainable revenue is attributable to the grain cars, the recording of depreciation in the accounts has been discontinued.

ii) Reserve Fund

All cash receipts from the railways by way of compensation for irreparable damage to grain cars will be retained in the Fund and will be used solely for the purchase of replacement cars. All interest earned from these cash balances will be retained in this Fund. To date, three cars have been irreparably damaged and have not yet been replaced.

iii) Operating Fund

The operating costs and revenue for the Corporation are recorded in the Operating Fund.

b) Purchase of Grain Cars:

The purchase of the grain cars is grouped as a "pool". Purchase costs of cars, together with transportation and inspection expenses are capitalized. The cost of the pool will not be adjusted for irreparably damaged cars nor for replacements purchased from the Reserve Fund.

c) Purchase of Other Fixed Assets:

Purchases of office equipment will be expensed in the year of acquisition to the Operating Fund.

d) Operating Revenue:

i) Operating Agreement

According to the terms of the Operating Agreement between Saskatchewan Grain Car Corporation, Canadian National Railway Company, Canadian Pacific Limited and the Canadian Wheat Board, the railways have the right to manage and operate the corporation's hopper car fleet. Revenue earned by the hopper cars in the movement of wheat, oats, barley, rye, flaxseed and rapeseed in the Western Division shall accrue to the railways for their own account.

Saskatchewan Grain Car Corporation

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1. d) Operating Revenue - Continued

ii) Hopper Car Use Agreement

During the year Saskatchewan Grain Car Corporation entered into Agreements with the Canadian Pacific Limited and Canadian National Railway Limited providing for alternate use of the hopper cars. These Agreements provided for alternate usage to the extent the hopper cars were surplus to requirements to transport western grains as set out in the operating agreement.

Terms of the Agreement with Canadian Pacific Limited provided for usage in transporting potash and fertilizer within Canada and grain to points in Eastern Canada and the United States at a daily rate of $17 per hopper car.

Terms of the Agreement with Canadian National Railway Limited provide for usage in transporting grains from Thunder Bay, Ontario to points in Eastern Canada and the United States at a daily rate of $17 per hopper car.

e) Depreciation of Grain Cars:

The policy of recording depreciation was discontinued in 1984. This change in accounting policy was necessitated by the change in the terms of the repayment of the long term debt described in note 3, which eliminated the payment of the grant to the Corporation by the Department of Agriculture and Food. Previously depreciation was offset against this grant.

2. **Status of the Corporation**

The Saskatchewan Grain Car Corporation was established by Order-in Council 1787/79 on October 2, 1979, and continues under the provisions of The Saskatchewan Grain Car Corporation Act.

3. **Long-Term Debt**

Up to and including March 31, 1983, net operating expenses and debt charges on the long-term loan have been covered annually by an equal grant from the Department of Agriculture and Food from funds appropriated by the Legislature. Effective March 31, 1983, debt charges and principal repayment terms were significantly changed.

By Order-in-Council 1164/83 dated August 3, 1983, the terms and conditions relating to the loan from the Heritage Fund were amended as follows:

a) The principal amount outstanding of the loan shall be repaid by the 31st day of March, 2011. The Corporation shall have the right to repay from time to time any part of the principal amount outstanding prior to March 31, 2011.

b) The loan shall not bear any interest from and after March 31, 1983.

Saskatchewan Grain Car Corporation

4. Related Party Transactions

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

b) The Corporation's Melville office is located in a Provincial Government building and prior to April 1, 1987 no rent was paid for use of the space. Effective April 1, 1987 a rental charge of $708 per month, revised to $759 effective April 1, 1988, and subsequently revised to $796 effective April 1, 1989, has been collected by Saskatchewan Property Management Corporation.

c) Effective April 1, 1990 the Department of Agriculture and Food has funded the office rental charge by direct grant to Saskatchewan Property Management Corporation. During the current year rental charges of $3,005 have been paid by grant on behalf of the Corporation.

Saskatchewan Grain Car Corporation

Schedule 1 — Schedule of Investments

As at July 31, 1990.

	Description	Rate	Maturity Date	Amount
Operating Fund				
	Melville Credit Union - Term	10.50%	August 31, 1990	3,100
	Melville Credit Union - Term	10.50%	August 15, 1990	28,700
	Ford Credit Corporation	13.42%	September 28, 1990	1,203,885
	Totals - To Statement 1			1,235,685
Reserve Fund				
	Melville Credit Union	10.50%	September 28, 1990	3,100
	Ford Credit Corp.	13.42%	September 28, 1990	225,117
	Totals - To Statement 1			228,217

(See Accompanying Notes to the Financial Statements)

Saskatchewan Grain Car Corporation

Schedule 2 — Schedule of Administration Expenses

For the Year Ended July 31, 1990.

	1990	1989
Bank charges	181	196
Computer services and equipment	8,214	6,557
Office supplies and equipment rent	149	243
Printing and copying	2,328	720
Professional services	3,025	2,615
Rent - office space - Note 4(b)	8,574	9,316
Telephone and telex	3,655	5,267
Travel and sustenance	1,189	1,813
Totals - To Statement 2	27,315	26,727

(See Accompanying Notes to the Financial Statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Heritage Foundation as at March 31, 1991 and the statements of operations and retained earnings for the period February 18, 1991, date of establishment, to March 31, 1991. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Heritage Foundation as at March 31, 1991 and the results of its operations and the changes in its financial position for the period February 18, 1991, date of establishment, to March 31, 1991 in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 4, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HERITAGE FOUNDATION

BALANCE SHEET

AS AT MARCH 31, 1991

ASSETS

Cash	$ 5,030
Temporary Investments	95,000
Accounts Receivable	49,055
Total Assets	$149,085

LIABILITIES AND EQUITY

Accounts Payable	$ 6,601
Retained Earnings (Statement 2)	142,484
Total Liabilities and Equity	$149,085

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN HERITAGE FOUNDATION

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

FOR THE PERIOD FEBRUARY 18, 1991,
DATE OF ESTABLISHMENT, TO MARCH 31, 1991

	1991
Revenue:	
Grants/Contributions:	
Grant from the Saskatchewan Council of Cultural Organizations	$100,000
Consolidated Fund - Family Foundation	49,055
Interest Revenue	274
	149,329
Expenditures:	
Printing expense	6,845
	6,845
Excess of revenue over expenditure	142,484
Retained Earnings, Beginning of year	---
Retained Earnings, End of year	$142,484

(See accompanying notes to the financial statements)

SASKATCHEWAN HERITAGE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 1991

1. Accounting Policies

   a) The accounts of the Foundation are maintained on an accrual basis of accounting.

   b) Short-term investments are stated at cost which approximates market value.

2. Establishment of the Foundation

   The Saskatchewan Heritage Foundation provides financial support for community-based heritage projects which conserve, restore, develop and interpret Saskatchewan's rich heritage resources. A Crown Corporation established by the Saskatchewan Heritage Foundation Act in 1991, it works in close consultation with the Heritage Branch of the Family Foundation.

3. Costs Borne by Related Parties

   All administration costs have been absorbed by the Family Foundation and are therefore not reflected in these financial statements.

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the consolidated balance sheet of the Saskatchewan Housing Corporation as at December 31, 1990, and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1990, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

Peat Marwick Thorne
Chartered Accountants

Peat Marwick Thorne

Regina, Saskatchewan

March 26, 1991

Management's Responsibility For Financial Statements

These financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with the disclosed basis of accounting as described in the notes. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality. Other financial information in the Annual Report is consistent with that provided in the statements.

The Corporation's accounting system and related system of internal controls are designed to provide reasonable assurance that transactions are properly authorized and recorded, assets are safeguarded, and financial records are properly maintained to provide reliable information for use in the preparation of financial statements.

These financial statements have been approved by the Treasury Board and examined by the Corporation's external auditor.

Ron Styles
President

Larry Boys
Chief Financial Officer

Consolidated Balance Sheet
As at December 31

SASKATCHEWAN HOUSING CORPORATION

	(in thousands)	
	1990	1989
Assets		
Cash and short term investments, at cost	$ 26,827	$ 26,587
Accounts receivable	8,978	9,452
Mortgages and loans	27,264	27,512
Land (note 2)	19,931	21,217
Investment in housing projects (note 3)	277,059	276,975
	$360,059	$361,743
Liabilities and Province's Equity		
Liabilities:		
Accounts payable and accruals	$ 19,086	$ 19,095
Unexpended grants – Province of Saskatchewan (note 4)	432	83
Accumulated capital provisions	8,846	8,269
Land profits holding account (note 5)	694	2,563
Long term debt (note 6)	319,986	320,191
	$349,044	$350,201
Province's Equity:		
Contributed surplus	$ 11,015	$ 11,542
Contingencies and commitments (Notes 8 and 9)		
	$360,059	$361,743

See accompanying notes to the financial statements.

Consolidated Statement of Operations
For the Year Ended December 31

SASKATCHEWAN HOUSING CORPORATION

(in thousands)

	TOTAL		CORPORATE		NON-PROFIT HOUSING		RURAL HOUSING		PUBLIC HOUSING	
	1990	1989	1990	1989	1990	1989	1990	1989	1990	1989
Revenues:										
Land sales	$ 247	$ 770	$ 247	$ 770	$ -	$ -	$ -	$ -	$ -	$ -
Rents and other income	21.768	21.121	1.162	1.149	10.947	10.945	1.742	1.697	7.917	7.330
Interest income	7.530	6.847	7.440	6.758	82	81	8	8	-	-
Federal subsidies	11.712	12.533	-	-	8.533	9.660	-	-	3.179	2.873
Grants from Province of Saskatchewan (note 4)	94.993	103.038	71.778	81.652	4.864	3.875	3.594	3.603	14.757	13.908
	$136.250	$144.309	$80.627	$90.329	$24.426	$24.561	$ 5.344	$ 5.308	$25.853	$24.111
Expenditures:										
Cost of land sales	$ 149	$ 616	$ 149	$ 616	$ -	$ -	$ -	$ -	$ -	$ -
Interest expense (note 7)	36.256	35.558	2.253	1.916	16.897	17.100	2.584	2.650	14.522	13.892
Maintenance	6.941	6.597	618	463	2.492	2.531	889	773	2.942	2.830
Property operating	11.075	10.631	493	487	4.296	4.071	740	720	5.546	5.353
Amortization	1.274	1.180	4	4	184	162	780	738	306	276
Administration										
Expenses	10.530	11.129	8.375	9.014	588	697	311	319	1.256	1.099
Recovered or Capitalized	(3.399)	(3.224)	(3.399)	(3.224)	-	-	-	-	-	-
Grants	68.760	76.701	67.513	76.082	-	-	-	-	1.247	619
Reduction in net realizable value of land	3.390	4.176	3.390	4.176	-	-	-	-	-	-
Loss provisions and other	1.274	945	1.231	795	(31)	-	40	108	34	42
	$136.250	$144.309	$80.627	$90.329	$24.426	$24.561	$ 5.344	$ 5.308	$25.853	$24.111
Net Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

See accompanying notes to the financial statements.

Consolidated Statement of Cash Flows

For the Year Ended December 31

SASKATCHEWAN HOUSING CORPORATION

(in thousands)	1990	1989
Cash Provided By (Used In):		
Operating Activities:		
Charges to operations not requiring cash:		
Cost of land sales	$ 149	$ 616
Reduction in net realizable value of land	3.390	4.176
Provision for capital replacements	1.783	1.861
Amortization	1.274	1.180
Other losses	538	535
Payouts to Municipalities from land profits holding account	(2.400)	0
Decrease (increase) in non-cash working capital	2.454	(3.624)
	$ 7.188	$ 4.744
Investment Activities:		
Reduction (increase) of mortgages and loans	$ (254)	$ 1.242
Investment in housing projects	(2.669)	(7.614)
Investment in land	(2.203)	(2.614)
Capital replacements	(1.206)	(1.242)
Proceeds from sale of Staff Housing units	205	694
Transfer of Staff Housing sale proceeds to Consolidated Fund, Province of Saskatchewan	(616)	(1.094)
	$ (6.743)	$(10.628)
Financing Activities:		
Repayments of long term debt	$ (205)	$ (72)
Net increase (decrease) in cash during the year	$ 240	$ (5.956)
Cash and short-term investments, beginning of year	26.587	32.543
Cash and short-term investments, end of year	$ 26.827	$ 26.587

See accompanying notes to the financial statements.

Notes to Consolidated Financial Statements
December 31, 1990
Note 1

SASKATCHEWAN HOUSING CORPORATION

Significant Accounting Policies:

Basis of consolidation:

The consolidated financial statements include the accounts of Saskatchewan Housing Corporation and the Corporation's proportionate share of the net assets and revenues and expenditures of the joint venture projects in which it participates, as described in Notes 2 and 3.

Segmented information:

The Consolidated Statement of Operations reflects revenues and expenditures of the Corporation according to major program areas.

The Corporate segment includes interest (Note 7), corporate administration, land operations, Staff Housing rental operations, the Saskatchewan Mortgage Guarantee Program operations and grants and subsidies paid but not included in other segments (Note 4). Allocations of administration costs have been made to the Housing segments.

Interest is allocated to Public and Rural Housing projects based on rates established at project commitment date. These rates approximate market rates at the time, which are generally higher than the rates the Corporation pays on funds borrowed. For Non-profit Housing projects, interest is allocated based on the Corporation's weighted average cost of funds borrowed during the construction period for each project.

Grants from the Province of Saskatchewan:

Grant Revenue is recognized in an amount equal to program expenditures or deficits as applicable.

The Corporation received the following operating and program grants from the Consolidated Fund of the Province of Saskatchewan pursuant to provisions of Section 38 of **The Saskatchewan Housing Corporation Act**:

Housing Subsidies

These are related to housing for seniors and families with low to moderate incomes. Required monthly payments, based on occupants' incomes, usually do not fully recover project operating costs and debt amortization. The amounts recorded in the Consolidated Statement of Operations reflect the Corporation's share of operating deficits incurred on the Public and Rural Housing portfolios; subsidies paid to Urban Native and other non-profit sponsors; subsidies paid in respect of lease agreements under the Rent Supplement program; and net interest costs allocated to Non-profit Housing but not eligible for determining federal subsidies.

Net Operating

This grant includes net administration costs, capital losses, and losses on Non-profit Housing and land operations, less interest spreads earned.

Home Improvement Program and Other

These expenditures are accounted for on a cash basis.

Revenue recognition:

Sales of land intended for single family residential development are recorded at the earlier of receipt of total proceeds or completion of the first floor joist stage of construction. Other land sales are recorded at the earlier of receipt of total sale proceeds or the date by which all material conditions required of the vendor as specified in the sales agreement have been satisfied, and effective control of the property has passed to the purchaser.

The cost of lot sales is allocated in proportion to anticipated revenue for each project.

Pursuant to the direction of Treasury Board, net sales proceeds from disposition of Staff Housing units are returned to the Consolidated Fund of the Province of Saskatchewan.

The Corporation provides mortgage financing to purchasers of certain Rural Housing units. The intent when selling is to recover actual costs accordingly, these sales are not recognized in the Consolidated Financial Statements.

Investment in housing projects:

Completed Public and Non-profit Housing projects are carried at the lower of cost (which includes land, development, construction, administrative and carrying costs) and costs agreed to by Canada Mortgage and Housing Corporation (CMHC) less accumulated amortization. Rural Housing projects are carried at the lower of original cost and market value, less accumulated amortization. Major structural renovations not undertaken in conjunction with CMHC are capitalized to the extent that the costs incurred are determined to be recoverable from the Province.

Public Housing projects are closed out in the month in which construction is completed and renting can begin.

Amortization:

Investments in Non-profit, Public and Rural Housing projects are amortized over their estimated useful lives on the sinking fund basis over periods ranging from twenty-five to fifty years. Investments in Staff Housing projects are amortized on a straight-line basis over periods up to forty years.

Contributed surplus:

This balance relates to certain Rural Housing and Staff Housing assets transferred to the Corporation in previous years, and is being amortized to operations on the same basis as the related assets. Charges to Contributed surplus also include the net book value of units disposed of during the year.

Land:

Land is recorded at the lower of net realizable value and cost (which includes acquisition, development, administrative and carrying costs).

Interest capitalization:

Interest is capitalized on housing and land projects at rates established at individual project commitment dates, based on approximate market rates at the time.

Notes to Consolidated Financial Statements
December 31, 1990

SASKATCHEWAN HOUSING CORPORATION

Accumulated capital provisions:

In accordance with **The National Housing Act**, the Corporation provides each year for replacement of appliances and for building renovations at rates agreed to by the Canada Mortgage and Housing Corporation. These amounts are charged to Maintenance and credited to Accumulated Capital Provisions. Amounts are charged against Accumulated Capital Provisions as actual expenditures are incurred.

Saskatchewan Mortgage Guarantee Program:

Premiums received in respect of mortgage guarantees provided by the Corporation have been deferred, and are being taken into revenue on the basis of risk factors established by the Federal Department of Insurance.

Losses on individual mortgage guarantees are provided for on the basis of claims received and mortgage arrears as reported to the Corporation by lenders.

Home Improvement Program:

This Program includes grants and subsidies to eligible provincial homeowners, and other costs directly associated with the delivery of the program. In addition the Corporation is providing loan guarantees to lenders. Losses on individual loan guarantees are provided for on the basis of an assessment of the collectibility of loans which have been referred to the Corporation.

Fixed assets:

Purchases of office and specialized equipment are charged to operations in the year of purchase and gross proceeds on any disposal are recorded as revenue.

Note 2

Land

(in thousands)

	1990	1989
Developed and under development	$13.493	$13.518
Held for future development	24.750	23.151
	$38.243	$36.669
Less: Accumulated provision for loss	18.312	15.452
	$19.931	$21.217

Land acquisitions and development projects are undertaken pursuant to joint venture agreements with various Municipalities. Costs have, in most instances, been shared ninety-five percent by the Corporation and five percent by the Municipalities. The Municipalities' accumulated equity of $346.000 (1989 - $316.000) is included in accounts payable and accruals.

Note 3

Investment in housing projects

(in thousands)

			1990	1989
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Non-profit Housing	$124.140	$ 993	$123.147	$124.878
Public Housing	119.837	2.232	117.605	117.253
Rural Housing	33.297	5.560	27.737	28.903
Staff Housing and other	6.096	1.211	4.885	5.185
Projects under construction	3.685	-	3.685	756
	$287.055	$ 9.996	$277.059	$276.975

Non-profit Housing projects are wholly owned by the Corporation.

Public Housing projects are constructed and operated pursuant to joint venture agreements with Canada Mortgage and Housing Corporation (CMHC) and Municipalities. The Corporation's participation in these joint ventures is twenty percent in most instances for projects constructed prior to 1986; for those constructed since then the Corporation has a ninety-five or one hundred percent ownership interest.

Rural Housing projects are constructed and operated pursuant to joint venture agreements with CMHC. The Corporation's participation in these joint ventures is twenty-five percent in most instances.

Notes to Consolidated Financial Statements
December 31, 1990

SASKATCHEWAN HOUSING CORPORATION

Note 4

Grants Receivable (Unexpended) - Province of Saskatchewan

(in thousands)

	Balance January 1. 1990	Received From Consolidated Fund	Recognized As 1990 Revenues	Balance December 31. 1990
Home Improvement Program	$ (152)	$ 62.776	$ 64.424	$ 1.496
Housing Subsidies	(138)	24.377	24.180	(335)
Net Operating	346	7.938	6.021	(1.571)
Other Grants	(139)	251	368	(22)
TOTAL - 1990	$ (83)	$ 95.342	$ 94.993	$ (432)
TOTAL - 1989	$ (2.126)	$100.995	$103.038	$ (83)

Note 5

Land profits holding account

(in thousands)

	1990	1989
Balance. January 1	$2.563	$2.489
Profit (loss) on land sales	39	(31)
Interest credited	492	105
Payouts to Municipalities	(2.400)	-
Balance. December 31	$ 694	$2.563

Profits earned on land development projects are distributed according to agreements with the Municipalities. which specify the percentage of profits to be transferred to a holding account for social or recreational development in the Municipalities. or for other purposes as deemed appropriate by the Corporation. Individual project balances are subject to release pending determination of final costs. receipt of the last lot sale proceeds. and approval by the Corporation.

Note 6

Long term debt

(in thousands)

		1990	1989
Advances repayable to the Consolidated Fund. Province of Saskatchewan:			
Year Repayable	Weighted Average Interest Rate		
1995	8.66	$ 19.736	$ 19.736
1996	9.08	27.274	27.274
1997	8.98	43.407	43.407
1998	9.41	21.030	21.030
1999	10.34	35.578	35.578
2000	12.48	31.887	31.887
2001	15.51	42.075	42.075
2002	14.80	76.686	76.686
2003	12.15	10.240	10.240
2004	12.96	9.391	9.391
		$317.304	$317.304
CMHC land assembly loans at interest rates varying from 9.75% to 10.75%. secured by land inventory and repayable based upon future lot sales from 1991 to 2011.		2.040	2.164
Bank loan. unsecured and repayable in monthly amounts of $14.000. including interest at 12%: due April 1. 1991.		642	723
		$319.986	$320.191

Notes to Consolidated Financial Statements
December 31, 1990

SASKATCHEWAN HOUSING CORPORATION

Note 7

Interest expense

	(in thousands)	
	1990	1989
Interest incurred	$38.965	$38.645
Less: Interest capitalized	(2.195)	(2.536)
Interest recovered	(514)	(551)
	$36.256	$35.558

Note 8

Contingencies

Home Improvement Loan Program

Commencing in September. 1986 the Corporation has provided loan guarantees to lenders pursuant to the Home Improvement Loan Program. Loans to borrowers are guaranteed to a maximum of $10.000 and are to be amortized over periods not exceeding ten years. As at December 31. 1990 a total of 72.297 (1989 - 72.578) loan guarantees were in effect. and the outstanding balance of loans guaranteed approximated $355.331.000 (1989 - $388.658.000).

Saskatchewan Mortgage Guarantee Program

During 1986 and 1987 the Corporation provided mortgage guarantees to lenders financing certain new housing construction. As at December 31. 1990 a total of 495 (1989 - 577) mortgage guarantees were in effect and the outstanding balance of mortgages guaranteed was $37.518.000 (1989 - $44.030.000).

Note 9

Commitments

The Corporation had the following approximate commitments as of December 31. 1990:

(a) Construction expenditures of $531.000
(b) Land development expenditures of $1.390.000
(c) Lease payments over the next five years in the following annual minimum amounts:

1991	-	$893.000
1992	-	494.000
1993	-	434.000
1994	-	445.000
1995	-	455.000

Note 10

Subsequent event - Transfers to Department of Community Services

A decision announced by the Province of Saskatchewan in January. 1991 regarding the streamlining of government departments will result in the April 1. 1991. transfer of budgetary responsibility for corporate administration and certain program expenditures to the Department of Community Services.

Note 11

Related party transactions

Transactions with Saskatchewan's Crown controlled departments. agencies and corporations are conducted at market prices.

Note 12

Comparative information

Certain 1989 financial information has been reclassified to conform with the 1990 presentation.

Deloitte &
Touche

AUDITORS' REPORT

To the Members of the
Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Saskatchewan Property Management Corporation as at March 31, 1991 and the statements of income and accumulated deficit and of cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

June 25, 1991

Saskatchewan Property Management Corporation
Statement of Financial Position
As at March 31

	1991	1990 Restated
	(Thousands of dollars)	
Assets		
Loans receivable	$ 607,661	$ 479,219
Real estate investments (note 4)	518,634	526,443
Furniture and equipment (note 5)	42,443	41,531
Accounts receivable	36,613	34,158
Other (note 6)	23,827	16,903
Cash	1,622	201
	$1,230,800	$1,098,455
Liabilities and equity		
Long term debt (note 7)	$ 576,427	$ 377,242
Promissory notes (note 8)	115,781	173,996
Capital lease obligation (note 9)	78,189	76,620
Accounts payable	33,320	34,650
	803,717	662,508
Province of Saskatchewan equity (note 10)	429,880	430,273
Retained earnings		
Accumulated deficit	(2,797)	(43)
Appropriated for insurance (note 11)	-	5,717
	427,083	435,947
	$1,230,800	$1,098,455

Saskatchewan Property Management Corporation
Statement of Income and Accumulated Deficit
For the year ended March 31

	1991	1990 Restated
	(Thousands of dollars)	
Revenues		
Accommodation (note 13)	$ 96,591	$126,434
Interest	67,394	52,318
Grants	27,082	7,063
Other services	53,819	54,918
	244,886	240,733
Expenses		
Lease	31,759	29,639
Property management	52,762	58,611
Interest - capital leases	10,658	9,738
- other debt	66,291	49,538
Depreciation	30,342	28,903
General operations	52,339	58,383
	244,151	234,812
Income before the following	735	5,921
Gain (loss) on sale of real estate, furniture and equipment	794	(155)
Net income	1,529	5,766
Retained earnings, beginning of year, previously reported	10,147	4,833
Transfers from appropriated for insurance (note 11)	5,717	283
Dividend	(10,000)	-
Depreciation restatement (note 3)	(10,190)	(10,925)
Accumulated deficit, end of year	$ (2,797)	$ (43)

Saskatchewan Property Management Corporation
Statement of Cash Flow
For the year ended March 31

	1991	1990 Restated
	(Thousands of dollars)	
Operating activities		
Net income	$ 1,529	$ 5,766
Non cash items affecting operations		
Depreciation	30,342	28,903
(Gain) loss on sale of real estate, furniture and equipment	(794)	155
Accrued interest on loans	(22,529)	(25,609)
Loans advanced	(124,426)	(105,237)
Collection of loans	18,513	14,095
Net change in accounts receivable, other assets and accounts payable	(12,807)	(14,682)
	(110,172)	(96,609)
Dividend paid	(10,000)	–
Investing activities		
Purchases of real estate, capital leases, furniture and equipment	(23,240)	(23,893)
Proceeds on sales of real estate, furniture and equipment	2,715	2,767
	(20,525)	(21,126)
Financing activities		
Province of Saskatchewan equity	(393)	(653)
Repayment of promissory notes	(58,215)	(58,240)
Proceeds from long term debt	200,000	175,000
Proceeds from capital lease obligation	4,150	3,089
Repayment of long term debt	(39)	(36)
Repayment of capital lease obligation	(2,635)	(2,033)
Investment in sinking fund	(750)	-
	142,118	117,127
Increase (decrease) in cash for year	1,421	(608)
Cash, beginning of year	201	809
Cash, end of year	$ 1,622	$ 201

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

1. Status of the corporation

The Saskatchewan Property Management Corporation was established under the Crown Corporations Act, 1978 by Order in Council #357-86 of 1986 and continues under the Saskatchewan Property Management Corporation Act, 1987.

The corporation has been established to provide services, accommodation and facilities to the Government of Saskatchewan and public agencies and capital property financing for third parties.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

a) Real estate investments

Properties transferred from the Province of Saskatchewan are stated at appraised value at the date of transfer, determined by techniques generally accepted in the appraisal industry.

Properties purchased or constructed by the corporation are stated at cost.

The corporation capitalizes all direct costs relating to projects under construction including general and administrative expenses and interest.

b) Furniture and equipment

Furniture transferred from the Province of Saskatchewan is stated at nil. Equipment transferred from the Province of Saskatchewan is stated at depreciated historical cost at the date of transfer.

Furniture and equipment purchased by the corporation is stated at cost.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

c) Depreciation

Depreciation on properties is recorded on a straight line basis over their estimated useful lives. The estimated useful lives of the properties are between 1 and 60 years. The average estimated useful life approximates 20 years.

Depreciation on furniture and equipment is recorded on a straight line basis over the estimated useful life of each asset ranging from two to ten years.

d) Deferred costs

The corporation capitalizes all direct costs relating to development of a geographic information system including general and administrative expenses and interest. Deferred costs are reduced by contributions received during development.

Deferred costs will be amortized upon completion of the geographic information system.

e) Inventories

Inventories are stated at the lower of cost and replacement cost.

f) Amortization of debt discount, premium and issue expenses

Debt discount, premium and issue expenses are amortized on a straight line basis over the term of the applicable debt.

3. Change in accounting policy

During the year, the corporation changed its depreciation policy for properties transferred from the Province of Saskatchewan. Previously, transferred properties were not depreciated in the year of transfer. The current policy is to depreciate transferred properties commencing in the year of transfer.

The change in accounting policy has been applied retroactively. As a result of this change, net income for 1991 increased by $874,200 (1990 - $734,500). The cumulative effect on opening retained earnings for 1991 is a decrease of $10,190,000 (1990 - $10,925,000).

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

4. Real estate investments

	Land	Buildings	1991 Total	1990 Restated Total
	(Thousands of dollars)			
In operation				
- Owned	$47,132	$459,820	$506,952	$489,770
- Under capital lease	6	79,035	79,041	74,710
Under construction	-	4,816	4,816	14,507
Held for development	1,029	-	1,029	1,029
Held for disposal	1,511	3	1,514	1,801
	49,678	543,674	593,352	581,817
Accumulated depreciation				
- Owned	-	(58,037)	(58,037)	(43,298)
- Under capital lease	-	(16,681)	(16,681)	(12,076)
	$49,678	$468,956	$518,634	$526,443

During the year interest of $622,000 (1990 - $536,000) was capitalized.

5. Furniture and equipment

	1991	1990
	(Thousands of dollars)	
Vehicles	$ 52,822	$ 45,180
Aircraft	7,073	6,682
Furniture	5,062	4,399
Other equipment	10,163	9,503
	75,120	65,764
Accumulated depreciation	(32,677)	(24,233)
	$ 42,443	$ 41,531

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

6. Other assets

	1991	1990
	(Thousands of dollars)	
Deferred costs	$ 10,504	$ 5,147
Inventories of parts and supplies	4,725	4,959
Prepaid expenses	3,683	4,342
Unamortized debt discount, premium and issue expenses	4,915	2,455
	$ 23,827	$ 16,903

During the year interest of $853,000 (1990 - $346,000) was capitalized for development of the geographic information system.

7. Long term debt

Province of Saskatchewan:

Percent	Issue Date	Due Date	1991 Balance	1990 Balance
			(Thousands of dollars)	
10.00% (a)	Feb 2/88	May 1/98	$50,000	$50,000
9.75%	Feb 25/88	Feb 25/93	50,000	50,000
9.88%	Jul 21/88	Jul 21/91	25,000	25,000
10.25%	Nov 10/88	Nov 10/93	50,000	50,000
10.50%	Feb 23/89	Feb 23/94	25,000	25,000
9.88%	Jul 6/89	Jul 6/99	100,000	100,000
10.00% (b)	Jan 18/90	Jan 18/10	75,000	75,000
11.25%	Oct 11/90	Jul 12/00	75,000	-
11.00%	Jan 9/91	Jan 9/01	100,000	-
10.50%	Feb 27/91	Apr 15/94	25,000	-
			575,000	375,000
Saskatchewan Economic Development Corporation:				
11.25% Loan payable in monthly installments of $24,152 including interest, due Mar. 31, 2006			2,203	2,242
Sinking funds on deposit with Minister of Finance			(776)	-
			$ 576,427	$ 377,242

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

(a) This issue is retractable after May 1, 1991 at the option of the investor. On May 1, 1991, $46,433,000 was retracted. The interest rate for the remaining 7 years of this issue is 10.25%.

(b) This issue requires annual sinking fund payments of 1% of the outstanding debt.

Principal repayments required over the next five years, in thousands of dollars, are as follows:

1991/92	$ 74,386
1992/93	$ 50,750
1993/94	$ 100,750
1994/95	$ 750
1995/96	$ 750

8. Promissory notes

As at March 31, 1991, the corporation has interest bearing promissory notes outstanding of $115,781,000 (1990 - $173,996,000) due to the Province of Saskatchewan. These notes are due June 28, 1991 and have an average interest rate of 9.73% (1990 - 13.38%).

9. Capital and operating lease obligation

Future minimum lease payments under capital and operating leases are:

Fiscal Year	Capital Leases (Thousands of dollars)	Operating Leases (Thousands of dollars)
1991/92	$ 17,279	$ 24,976
1992/93	17,098	23,685
1993/94	16,771	21,462
1994/95	16,465	18,037
1995/96	15,182	15,789
Subsequently	159,278	93,901
	242,073	$197,850
Less:		
Interest implicit in leases at an average rate of 14.22%	96,925	
Executory costs	66,959	
	163,884	
	$ 78,189	

Capital leases expire at various dates up to May 31, 2012.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

10. Province of Saskatchewan equity

The Province of Saskatchewan has contributed equity to the corporation through assets and liabilities transferred to the corporation. In 1991 net assets of $393,000 (1990 - $1,292,000) were returned to the province. The amount transferred from the province in 1991 was nil (1990 - $639,000).

11. Appropriated for insurance

The corporation has implemented a risk management program. As a result, the Board of Directors has approved the transfer of $5,717,000 retained earnings appropriated for insurance to retained earnings unappropriated.

12. Commitments

As at March 31, 1991, the corporation has the following significant commitments:

a) construction of $2,084,100
b) loan advances of $62,617,600

13. Related party transactions

The corporation receives substantially all of its revenues from Saskatchewan Crown controlled departments, agencies, corporations and public institutions. These revenues primarily are determined with reference to market; however, in such cases where comparable market rates do not exist, rates are based on the operating costs and the amortization of the related capital costs.

Accommodation revenues are shown net of the participation credit of $86,965,000 (1990 - $52,341,000). Participation credit represents a return of profit based on volume of accommodation business and is applied to Saskatchewan crown departments and agencies which are funded through the provincial treasury.

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market rates with various Saskatchewan Crown controlled departments, agencies and corporations with which the corporation is related.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1991

Account balances resulting from these transactions are included in the statement of financial position and are settled in normal trade terms.

14. Additional information

a) Loans receivable

The loan agreements state that the Crown undertakes to pay the corporation on behalf of the borrower, an annual grant equal to the annual installment of principal and interest. The borrower irrevocably authorizes and directs the Crown to pay annual amounts to the corporation on its behalf to be applied in payment of principal and interest. In addition, the agreement provides that the borrowers' obligation to repay all installments of principal and interest as they become due shall be conditional upon the Crown's continued payment of the annual grant.

b) Comparative figures

Certain of the 1990 figures have been reclassified to conform to the current year's presentation.

Chartered Accountants

Price Waterhouse

March 5, 1991

Auditors' Report

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of Saskatchewan Wetland Conservation Corporation as at December 31, 1990 and the statements of revenues and expenditures and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles described in Note 2.

Price Waterhouse

Chartered Accountants

Saskatchewan Wetland Conservation Corporation

Statement of Financial Position
December 31, 1990

Assets

Current assets	
Cash	$ 369,298
Cash committed to current projects	373,407
Accounts receivable	29,769
Short term investments (Note 3)	250,000
Prepaid expenses	1,343
Inventory of fencing materials	20,647
	1,044,464
Fixed assets, at cost (Note 2)	55,828
Less: Accumulated depreciation	16,650
	39,178
	$1,083,642

Liabilities and Province's Equity

Current liabilities	
Accounts payable	$ 447,476
Province of Saskatchewan's Equity	
Equity in fixed assets	39,178
Accumulated surplus	596,988
	636,166
	$1,083,642

Approved by the Board ______ Director ______ Director

Saskatchewan Wetland Conservation Corporation

Statement of Revenues and Expenditures and Accumulated Surplus
For the First Year of Operations ended December 31, 1990

Revenue	
Funding contributions	
Environmental Protection Fund	$ 812,500
Canadian Wildlife Service	641,147
Wildlife Habitat Canada	19,911
	1,473,558
Other Income	88,267
	1,561,825
Expenditures	
Biological evaluation	80,258
Communication	89,181
Fixed asset acquisitions	55,828
Payments to delivering partners	524,087
Provincial program co-ordination	215,483
	964,837
Excess of revenue over expenditures and accumulated surplus, end of year	$ 596,988

Saskatchewan Wetland Conservation Corporation

Statement of Changes in Financial Position
For the First Year of Operations ended December 31, 1990

Cash provided by operating activities	
Excess of revenues over expenditures	$ 596,988
Changes in non-cash operating items	
Accounts receivable	(29,769)
Prepaid expenses	(1,343)
Inventory	(20,647)
Accounts payable	447,476
	395,717
Increase in cash during the year and cash, end of year	$ 992,705
Cash comprised of	
Cash	$ 369,298
Cash committed to current projects	373,407
Short term investments	250,000
	$ 992,705

Saskatchewan Wetland Conservation Corporation

Notes to Financial Statements
December 31, 1990

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1. Incorporation of Saskatchewan Wetland Conservation Corporation

Saskatchewan Wetland Conservation Corporation was incorporated by Order-in-Council December 21, 1989 under the Crown Corporations Act, 1978. The Corporation's mandate under the incorporating Order-in-Council is to co-ordinate the delivery of the North American Waterfowl Management Plan in Saskatchewan. The North American Waterfowl Management Plan was formally adopted on May 14, 1986 by the Federal Governments of Canada and the United States as a plan for conservation of internationally-shared waterfowl resources.

2. Summary of significant accounting policies

This summary of significant accounting policies provides a description of the accounting methods and practices that have been used in the preparation of these financial statements.

General principles

The corporation has adopted the accrual basis of accounting.

Inventories

Inventories are carried at the lower of cost and estimated market value. Donated inventories are recorded as income and are valued at the estimated fair market value. During the year, $20,647 of materials were donated to the Corporation. All of these materials were on hand at year end.

Fixed Assets

Fixed asset acquisitions are expensed during the year of purchase. To maintain accountability for these fixed assets, the cost, net of a charge for depreciation is reflected on the Statement of Financial Position as an asset with an offsetting equity balance. Charges for depreciation are based on the declining-balance method at rates ranging from 20% to 30%.

Saskatchewan Wetland Conservation Corporation

Notes to Financial Statements
December 31, 1990

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3. Short term investments

In accordance with effective cash management practices, the Corporation may from time to time invest in short term, interest bearing instruments. Interest earned on these investments is reported as revenue and is included in other income.

4. Related party transactions

Included in these financial statements are various revenue and expenditure amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies, and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms. Other accounts due to and from related parties and the terms of settlement are described separately in these financial statements and the notes thereto.

5. Reporting entity

Under the authority of Order-in-Council No. 29/90 dated January 10, 1990, the Saskatchewan Wetland Conservation Corporation holds responsibility to co-ordinate or account for the collection and disbursement of monies related to programs or activities undertaken in Saskatchewan pursuant to the North American Waterfowl Management Plan. These financial statements report only those monies designated to be collected and distributed through the accounts of the Corporation.

CHARTERED ACCOUNTANTS
MATCHETT, POTTS & SEIPP

AUDITORS' REPORT

To the Members of the Legislative Assembly
of the Province of Saskatchewan

We have examined the statement of financial position of Souris Basin Development Authority as at December 31, 1990, and the statement of operations and retained earnings for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards required that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1990, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Matchett, Potts & Seipp
MATCHETT, POTTS & SEIPP
ESTEVAN, SASKATCHEWAN
MARCH 11, 1991

SOURIS BASIN DEVELOPMENT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1990

	1990	1989
ASSETS		
CASH	$1,948,629	$ 664,555
ACCOUNTS RECEIVABLE (Note 3)	11,087	19,132
CONTRACT ADVANCES RECEIVABLE (Note 4)	3,070,260	2,578,226
LAND DEPOSITS	21,000	7,000
ADVANCES ON DISBURSEMENTS (Note 5)	1,945,005	---
	$6,995,981	$3,268,913
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE (Note 6)	$6,980,875	$3,267,613
DEFERRED REVENUE	15,106	1,300
	6,995,981	3,268,913
EQUITY		
RETAINED EARNINGS	---	---
	$6,995,981	$3,268,913

(SEE ACCOMPANYING NOTES)

SOURIS BASIN DEVELOPMENT AUTHORITY
STATEMENT OF OPERATIONS AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1990

	1990	1989
REVENUE		
CONTRACT REVENUE EARNED	$44,342,034	$18,801,759
INTEREST REVENUE	257,280	150,126
LAND LEASEBACK REVENUE	56,795	50,254
	$44,656,109	$19,002,139
EXPENSES		
COST OF CONTRACTS	$42,793,785	$18,078,023
GENERAL & ADMINISTRATION	1,823,971	902,501
INTEREST EXPENSE	38,353	21,615
	$44,656,109	$19,002,139
NET EARNINGS	---	---
RETAINED EARNINGS BEGINNING OF YEAR	---	---
RETAINED EARNINGS END OF YEAR	$ ---	$ ---

(SEE ACCOMPANYING NOTES)

SOURIS BASIN DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 1990

1. **Status of the Corporation**

The Souris Basin Development Authority was established by Order in Council 270/86 and continues under the provisions of part one of The Crown Corporations Act, 1978. The mandate of the Authority is to coordinate and manage the design and construction of the Rafferty and Alameda Dam projects as the agent for Saskatchewan Water Corporation. Pursuant to the agency agreement between the Authority and Saskatchewan Water Corporation, the Corporation will fund the Authority for all costs incurred (net of other revenue) as they relate to the agreement. These projects are multi-purpose in nature involving several Government Departments, Agencies and Crown Corporations.

2. **Significant Accounting Policies**

The Souris Basin Development Authority's accounting policies are in accordance with generally accepted accounting principles. The following summary of accounting policies describes the accounting methods and practices considered to be significant to the Authority's Financial Statements:

(i) Contract Revenue and Cost Recognition

Contract Revenue Earned - advances are recognized as contract revenue on the basis of total expenses incurred (net of other revenue) during the year.

Cost of Contracts-includes all direct costs determined using the percentage-of-completion method.

3. **Accounts Receivable**

	1990	1989
Expense recoveries	$ 7,153	$ 7,998
Expense advances	1,000	6,334
Leaseback revenue	2,934	4,800
	$11,087	$19,132

4. Contract Advances Receivable

	1990 (Cumulative)	1989 (Cumulative)
Total Advances		
Sask Water	$82,950,000	$39,100,000
City of Minot	100,000	100,000
	83,050,000	39,200,000
Less: Total Costs Incurred (Net of Other Revenue)	86,120,260	41,778,226
	$ 3,070,260	$ 2,578,226

5. Advance on Disbursements

Agreements with certain oil companies regarding mitigation of the impacts of the Rafferty and Alameda Dams on their facilities require that the Authority advance funds to the said companies. As mitigation work proceeds, actual invoices are authorized by the Authority. The approved amounts are then expensed and the advance on disbursements account is credited accordingly.

6. Accounts Payable

	1990	1989
Contract Payables	$4,017,768	$1,997,577
General & Administration Payables	113,744	54,816
Contract Holdbacks	2,849,363	1,215,220
	$6,980,875	$3,267,613

7. Remuneration of Directors

During 1990, the non government directors received total remuneration amounting to $10,850 (1989-$1,600). The government affiliated directors received no remuneration from the Authority.

8. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled Departments, Agencies, and Corporations with which the Authority is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms except as described below.

The Authority has entered into an agency agreement with the Saskatchewan Water Corporation whereby the Authority undertakes to plan, organize, design and construct the Rafferty and Alameda Dam Projects; in turn the Corporation is to provide consulting services out of its own resources without further consideration within the limits of its own staff, expertise, and facilities currently in place. To the extent the Corporation incurs costs for contract personnel or facilities to provide these services, they shall be reimbursed for the cost by the Authority.

9. Leases

The Authority has entered into operating lease agreements with the following minimum lease payments:

1991	$50,719
1992	11,556
1993	---
1994	---
1995	$ ---

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the South Saskatchewan River Irrigation District No. 1 as at December 31, 1990 and the statements of income, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
January 23, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

BALANCE SHEET

As at December 31

	1990	1989
ASSETS		
Current		
Cash and short term investments	$ 655,654	$ 630,100
Accounts receivable	152,772	149,325
Accrued interest receivable	8,328	12,028
Prepaid expense	3,393	1,390
	820,147	792,843
Designated		
Irrigation system replacement reserve assets (Note 4)	1,222,242	1,116,495
Equipment replacement reserve assets (Note 5)	28,729	63,964
Fixed assets (Note 6)	357,037	298,189
	$2,428,155	$2,271,491
LIABILITIES AND EQUITY		
Liabilities		
Accounts payable and accrued liabilities	$ 5,683	$ 7,432
Equity		
Contributed surplus	143,400	143,400
Retained earnings (Statement 3)	2,279,072	2,120,659
	2,422,472	2,264,059
Total liabilities and equity	$2,428,155	$2,271,491

(See accompanying notes to the financial statements)

Statement 2

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF INCOME

Year Ended December 31

	1990	1989
Revenue		
Water rate charges and penalties	$389,533	$396,989
Custom work revenue	160,587	83,174
Grant - Saskatchewan Water Corporation (Note 7)	34,246	25,255
Other revenue	17,516	25,749
	601,882	531,167
Expenses		
Salaries & employee benefits	258,395	259,088
Operations and maintenance	252,740	64,295
Pumping cost - power	93,311	147,951
Depreciation	38,735	30,253
Fees & licences	3,523	6,589
Professional services	543	2,158
Travel and sustenance	4,270	2,337
Insurance	8,039	5,217
Bad debt expense	2,314	5,208
Other	12,864	21,302
	674,734	544,398
Loss from operations	(72,852)	(13,231)
Other income		
Interest income	212,921	189,527
Gain on sale of fixed assets	18,344	18,050
Net income for year - to Statement 3	$158,413	$194,346

(See accompanying notes to the financial statements)

Statement 3

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF RETAINED EARNINGS

Year Ended December 31

	Unappropriated		Irrigation System Reserve		Equipment Replacement Reserve		Totals	
	1990	1989	1990	1989	1990	1989	1990	1989
Balance, beginning of year	$ 940,200	$ 752,304	$1,116,495	$1,007,094	$ 63,964	$166,915	$2,120,659	$1,926,313
Add: Net income (Statement 2)	158,413	194,346	---	---	---	---	158,413	194,346
Appropriations approved during the year	(176,072)	(181,195)	132,762	109,401	43,310	71,794	---	---
Release of previous years' appropriations	105,560	174,745	(27,015)	---	(78,545)	(174,745)	---	---
Balance, end of year	$1,028,101	$ 940,200	$1,222,242	$1,116,495	$ 28,729	$ 63,964	$2,279,072	$2,120,659

(See accompanying notes to the financial statements)

Statement 4

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31

	1990	1989
Cash provided by (used in):		
Operating activities:		
Net income	$158,413	$194,346
Add (deduct) items not requiring or generating cash:		
- depreciation	38,735	30,253
- gain on sale of fixed assets	(18,344)	(18,050)
	178,804	206,549
Net change in non-cash working capital items	16,801	21,191
	195,605	227,740
Financing activities:		
Increase in other designated assets	(70,512)	(6,450)
Investment activities:		
Purchase of fixed assets	(119,033)	(175,098)
Proceeds from sale of fixed assets	19,494	24,300
Net increase in cash position	25,554	70,492
Cash and short term investments, beginning of year	630,100	559,608
Cash and short term investments, end of year	$655,654	$630,100

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1990

1. Accounting Policies

a) Fixed assets are recorded at cost, except for assets that the District purchased from the Department of Agriculture in 1976 for the sum of $1. These assets were recorded at their estimated net book value at the time of the transfer, with a corresponding amount reflected as contributed surplus of $143,400.

b) Depreciation is calculated on a straight-line basis with annual rates determined by expected asset life. A maximum of fifteen years was used to depreciate assets purchased from the Department of Agriculture.

c) Short term investments are stated at cost which approximates market value.

2. Establishment of the District

In accordance with Section 3 of The South Saskatchewan River Irrigation Act, the District was established by Order in Council on September 23, 1966. Effective April 1, 1976 the Board of Trustees of the District assumed responsibility from the Department of Agriculture for the administration, operation and maintenance of the District.

3. Retained Earnings

The District has adopted the policy of appropriating retained earnings to establish the following reserves:

a) The Irrigation System Replacement Reserve is to provide for the cost of major improvement or capital replacement of the irrigation system. The amount appropriated in the current year represents the amount of interest earned by the designated assets.

b) The Equipment Replacement Reserve is to provide for the cost of maintaining and replacing equipment. The amount appropriated in the current year represents the amount of depreciation charged during the year plus interest earned by the designated assets.

4. Irrigation System Reserve Assets

The following designated assets relate to the Irrigation System Replacement Reserve:

	1990	1989
Cash and short term investments	1,158,430	1,061,171
Accrued interest receivable	63,812	55,324
	$1,222,242	$1,116,495

5. Equipment Replacement Reserve Assets

The following designated assets relate to the Equipment Replacement Reserve:

	1990	1989
Cash and short term investments	$28,154	$63,172
Accrued interest receivable	575	792
	$28,729	$63,964

6. Fixed Assets

	1990			1989
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Operations and maintenance equipment	$573,116	$222,875	$350,241	$291,359
Small tools	4,043	3,800	243	323
Radio equipment	9,539	6,496	3,043	2,263
Metering equipment	4,323	4,323	0	0
Office equipment	8,500	4,990	3,510	4,244
	$599,521	$242,484	$357,037	$298,189

7. Grant Revenue

According to the January 1, 1980 Memorandum of Understanding between the Department of Agriculture and the Board (which has been assumed by the Saskatchewan Water Corporation), the Saskatchewan Water Corporation provides the shortfall between the gross revenue calculated on the total 42,000 acre base and the actual revenue earned from the operation and maintenance of the acreage developed for irrigation.

8. Costs Borne by Other Agencies

The District has not been charged with any occupancy costs. Accordingly, these costs, which are borne by another government agency, are not reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Agricultural Implements Board as at March 31, 1991 and the statement of revenue, expenditure and reserve fund for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 28, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

AGRICULTURAL IMPLEMENTS BOARD

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Cash	$ 103,895	$ 10,911
Short term investments (at cost which approximates market) (Schedule 1)	---	77,641
Accounts receivable	329	3,600
	$ 104,224	$ 92,152
FUND BALANCE		
Reserve Fund (Statement 2)	$ 104,224	$ 92,152
	$ 104,224	$ 92,152

(See accompanying notes to the financial statements)

Statement 2

AGRICULTURAL IMPLEMENTS BOARD

STATEMENT OF REVENUE, EXPENDITURE AND RESERVE FUND

Year Ended March 31

	1991	1990
Revenue:		
Assessment levies	$ 4,526	$ 4,144
Interest income	12,463	10,306
	16,989	14,450
Expenditure:		
Compensation payments	3,500	2,955
Investigations and hearings	1,417	868
	4,917	3,823
Excess of revenue over expenditure	12,072	10,627
Reserve Fund, beginning of year	92,152	81,525
Reserve Fund, end of year - to Statement 1	$ 104,224	$ 92,152

(See accompanying notes to the financial statements)

AGRICULTURAL IMPLEMENTS BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policy

The accounts are maintained on the accrual basis of accounting.

2. Authority

The Agricultural Implements Board is continued under The Agricultural Implements Act. Under this Act, a fund known as the Agricultural Implements Compensation Fund, through which all transactions reflected in these statements are conducted, is continued:

a) to pay compensation to farmers;

b) to defray the expenses of investigating and hearing claims for compensation under this Act; and

c) to maintain a reserve fund to pay compensation that may become payable in the future.

3. Costs Borne by Related Parties

Administration costs other than those in respect of investigations and hearings have been absorbed by various departmental appropriations and are therefore not reflected in these financial statements.

4. Short Term Investments

Effective March 31, 1991, the Short Term Investment was deposited to the Agricultural Implements Compensation Fund Bank Account which is now included in the Consolidated Offset Bank Concentration (COBC). The interest earned is at a rate equal to the 30 day borrowing rate and is paid into the bank account on a quarterly basis.

Schedule 1

AGRICULTURAL IMPLEMENTS BOARD

SCHEDULE OF SHORT TERM INVESTMENTS

Year Ended March 31, 1991

	Balance April 1, 1990	Additions	Disposals	Balance March 31, 1991
Barclay's Bank Barclay's Bank Banker's Acceptance Due April 4, 1990 Price 97.05175 at 12.32%	$ 77,641	$ ---	$ 77,641	$ ---
Bank of Montreal Federal Government Treasury Bills Due September 28, 1990 Price 93.92407 at 13.34%	---	84,531	84,531	---
Toronto Dominion Bank Toronto Dominion Bank Banker's Acceptance Due March 21, 1991 Price 94.44420 at 12.34%	---	94,444	94,444	---
	$ 77,641	$178,975	$256,616	$ ---

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Assurance Fund as at March 31, 1991 and the statement of receipts, payments and transfers to Consolidated Fund for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 27, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

ASSURANCE FUND

BALANCE SHEET

March 31, 1991

	1991	1990
ASSETS		
Cash	$ 75,000	$ 4,493
12.78% Federal Government Treasury Bill	---	70,507
	$ 75,000	$ 75,000
LIABILITIES AND FUND BALANCE		
Fund balance (Note 4)	75,000	75,000
	$ 75,000	$ 75,000

(See accompanying notes to the financial statements)

Statement 2

ASSURANCE FUND

STATEMENT OF RECEIPTS, PAYMENTS AND TRANSFERS TO CONSOLIDATED FUND

Year Ended March 31, 1991

	1991	1990
Receipts:		
Fees: Land Titles Registration District (Note 3)		
- Battleford	$ 8,519	$ 7,168
- Humboldt	4,924	4,459
- Moose Jaw	9,860	8,142
- Prince Albert	9,589	9,707
- Regina	31,146	33,135
- Saskatoon	27,749	28,175
- Swift Current	6,136	6,923
- Yorkton	4,235	4,571
	102,158	102,280
Other:		
Proceeds from matured investments	225,000	150,000
Total receipts	327,158	252,280
Payments:		
Claims incurred (Note 2 (b))	23,310	17,928
Purchase of investments	148,051	141,366
Total Payments	171,361	159,294
Excess of receipts over payments	155,797	92,986
Decrease (increase) in cash balance	(70,507)	1,252
Transfers to Consolidated Fund (Note 4)	$ 85,290	$ 94,238

(See accompanying notes to the financial statements)

ASSURANCE FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policy

   a) The Assurance Fund has adopted the modified cash basis of accounting wherein revenue is recorded as collected and expenditures are recorded when payments are made except that revenue of the current fiscal year received prior to April 30 of the next fiscal year is recorded as revenue of the period, and expenditures for claims made before March 31 and paid before April 30 of the next fiscal year are recorded as expenditures for the period.

   b) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice.

2. Legislative Authority

   a) The fund was established pursuant to Section 106 of the Territories Real Property Act, the Statutes of Canada, 1886, and pursuant to Section 236 of The Land Titles Act is held by the Minister of Finance as trust moneys.

   b) The fund, in accordance with the provisions of Sections 197, 198, 202 and 205 of The Land Titles Act, is used to pay an amount to any person sustaining loss or damage through an omission, mistake or misfeasance of the registrar or an official in his office in the execution of his duties.

3. Fees

   The Land Titles Fees Regulations (O.C. 1004/83), issued pursuant to Section 233 of The Land Titles Act, as amended by The Land Titles Amendment Act, 1981 which came into force August 1, 1983, provides that the fund shall receive 1% of all fees actually received by each registrar.

4. Transfers to Consolidated Fund

   Pursuant to the provisions in Section 236(3) of The Land Titles Act, the Lieutenant Governor in Council has directed that sums in excess of $75,000 be transferred to and form part of the Consolidated Fund.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Cattle Marketing Deductions Fund as at March 31, 1991 and the statement of revenue, expense and operating surplus for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 9, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CATTLE MARKETING DEDUCTIONS FUND

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current Assets:		
Cash	$ 40,173	$ 79,193
Due from Consolidated Fund	934,415	---
Marketable securities, at cost which approximates market	---	995,000
Accounts receivable	295,439	206,733
	$1,270,027	$1,280,926
LIABILITIES AND OPERATING SURPLUS		
Current Liabilities:		
Accounts payable	$ 14,449	$ 7,285
Surplus:		
Operating surplus - Statement 2	1,255,578	1,273,641
	$1,270,027	$1,280,926

Commitments (Note 3)

(see accompanying notes to the financial statements)

Statement

CATTLE MARKETING DEDUCTIONS FUND

STATEMENT OF REVENUE, EXPENSE AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1991	1990
Revenue		
Deductions under sections 3 and 4 of The Cattle Marketing Deductions Act and Regulations	$1,085,062	$1,106,971
Less Commissions	31,955	32,814
Net deductions	1,053,107	1,074,157
Bank and investment interest	132,834	121,313
Total revenue	1,185,941	1,195,470
Expense		
Grants (Schedule 1)	1,163,305	1,284,250
Refund of deductions	35,286	23,943
Advisory Committee and other expenses	5,413	3,866
Total expense	1,204,004	1,312,059
Excess of (expense over revenue)	(18,063)	(116,589)
Operating surplus, beginning of year	1,273,641	1,390,230
Operating surplus, end of year	$1,255,578	$1,273,641

(See accompanying notes to the financial statements)

CATTLE MARKETING DEDUCTIONS FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

   a) The financial statements are prepared using the accrual basis of accounting.

   b) Grants are recorded as expense when requests for specific payments are received and approved.

   c) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Agriculture and Food.

2. Legislative Assembly

   a) Pursuant to the provisions of The Cattle Marketing Voluntary Deductions Amendment Act, 1983 proclaimed into force August 29, 1983, the Cattle Marketing Voluntary Deductions Act Trust Fund was continued as the Cattle Marketing Deductions Fund and the assets and liabilities of the Cattle Marketing Voluntary Deductions Act Trust Fund were deemed to be the assets and liabilities of the Fund.

   b) The Fund is administered by an Advisory Committee established under the Act who authorize all expenditures from the Fund subject to the approval of the Minister of Agriculture and Food.

   c) The purpose of this Fund is to develop, improve and promote the cattle industry.

3. Commitments

At March 31, 1991 the fund approved grants totalling $865,607 for payment in the year ended March 31, 1992, and $195,000 for payment in the year ended March 31, 1993.

Schedule 1

CATTLE MARKETING DEDUCTIONS FUND

SCHEDULE OF GRANTS

YEAR ENDED MARCH 31

	1991	1990
Canadian Cattlemen's Association:		
Operating Expenses	$ 117,290	$ 95,198
Beef Information Centre and National Advertising Campaign	780,000	822,500
	897,290	917,698
Veterinary Infectious Disease Organization	75,000	75,000
University of Saskatchewan (Department of Animal & Poultry Science)	60,000	120,000
Saskatchewan Stock Grower's Association	47,725	6,015
Canada Beef Export Federation	30,000	---
Saskatchewan Beef Information Centre	25,000	40,000
Saskatchewan Cattle Feeders' Association	19,940	28,622
Saskatoon Research Station	5,000	---
Canadian Angus Association	3,000	---
Saskatchewan Agricultural Hall of Fame	350	700
Saskatchewan Feed Testing Laboratory	---	65,000
Prairie Agricultural Machinery Institute	---	21,215
Dr. Andrew Schmitz	---	10,000
	$1,163,305	$1,284,250

CROP REINSURANCE FUND OF SASKATCHEWAN

Index to Financial Statements

March 31, 1991

	Page No.
Auditors' Report	1
Balance Sheet	2
Statement of Revenue, Expenditure and Fund Deficiency	3
Notes to Financial Statements	4-6

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have examined the balance sheet of the Crop Reinsurance Fund of Saskatchewan as at March 31, 1991 and the statement of revenue, expenditure and fund deficiency for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

May 30, 1991

CROP REINSURANCE FUND OF SASKATCHEWAN

Balance Sheet

March 31, 1991 with comparative figures for 1990

		1991	1990
Liability and Fund Deficiency			
Liability:			
Due to Saskatchewan Crop Insurance Corporation (Note 3)	$	176,951,595	194,998,279
Fund deficiency		(176,951,595)	(194,998,279)
	$	–	–

See accompanying notes to financial statements.

CROP REINSURANCE FUND OF SASKATCHEWAN

Statement of Revenue, Expenditure and Fund Deficiency

Year ended March 31, 1991 with comparative figures for 1990

		1991	1990
Revenue:			
Premium ceded from Saskatchewan Crop Insurance Corporation	$	34,550,056	38,721,069
Expenditure:			
Reinsurance paid to Saskatchewan Crop Insurance Corporation		16,503,372	104,958,409
Excess (deficiency) of revenue over expenditure		18,046,684	(66,237,340)
Fund deficiency, beginning of year		194,998,279	128,760,939
Fund deficiency, end of year	$	176,951,595	194,998,279

See accompanying notes to financial statements.

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1991

---

1. Status of the fund:

The Canada/Saskatchewan Crop Insurance Agreement between the Governments of Saskatchewan and Canada provides for the establishment of two reinsurance funds:

i) The Crop Reinsurance Fund of Saskatchewan - which is administered by the Government of Saskatchewan, and

ii) The Crop Reinsurance Fund of Canada for Saskatchewan - which is administered by the Government of Canada.

2. Significant accounting policies:

Premiums ceded from Saskatchewan Crop Insurance Corporation

Under the terms of the agreement indicated in Note 1, the Saskatchewan Crop Insurance Corporation is required to pay premiums ceded into the Reinsurance Funds based on premiums received during the insurance year.

Liability for claim payments from the Reinsurance Funds

As provided for in the agreement indicated in note 1, payments may be made out of the Reinsurance Funds if indemnities required to be paid in an insurance year exceed the aggregate of:

a) the premium receipts for the year less reinsurance premiums ceded.

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1991

---

2. Significant accounting policies (continued):

Liability for claim payments from the Reinsurance Funds (continued)

b) the reserve fund balance of the Saskatchewan Crop Insurance Corporation - Insurance operation.

To the extent that payments are required out of the Reinsurance Funds, the Crop Reinsurance Fund of Saskatchewan or the Government of Saskatchewan will be responsible firstly for an amount not exceeding 2-1/2% of the total liability under policies in force in the insurance year.

The balance of indemnities to be paid would be shared 75% by Canada and 25% by Saskatchewan out of the respective Reinsurance Funds excepting that Saskatchewan will not firstly be responsible for any amounts described in the preceding paragraph if Saskatchewan has not been repaid for amounts previously paid under that paragraph and the amounts not repaid exceed 16-2/3% of the total liability under policies of insurance in force in that year.

3. Due to Saskatchewan Crop Insurance Corporation:

The balance due to Saskatchewan Crop Insurance Corporation represents:

a) the difference between the estimated premium ceded during the year and the actual calculated for the year based on the gross premium collected; and

b) the difference between the estimated claim submitted by the Corporation based on the estimated indemnities payable and the actual reinsurance claims calculated at the year end.

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1991

---

3. Due to Saskatchewan Crop Insurance Corporation (continued):

The Province of Saskatchewan, pursuant to the agreement described in Note 1, has agreed to make interest free advances to the Crop Reinsurance Fund of Saskatchewan so that the Reinsurance Fund can meet its obligations to the Saskatchewan Crop Insurance Corporation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Environmental Protection Fund as at March 31, 1991 and the statement of operations and operating surplus for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 24, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE ENVIRONMENTAL PROTECTION FUND

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Due from the Consolidated Fund	$4,264,301	$5,278,029
Accounts receivable	112,239	143,461
	4,376,540	5,421,490
Fixed assets (Note 3)	25,443	38,165
	$4,401,983	$5,459,655
LIABILITIES AND OPERATING SURPLUS		
Current:		
Accounts payable	$ 665,171	$ 539,747
Operating surplus (Statement 2)	3,736,812	4,919,908
	$4,401,983	$5,459,655

(See accompanying notes to the financial statements)

Statement 2

THE ENVIRONMENTAL PROTECTION FUND

STATEMENT OF OPERATIONS AND OPERATING SURPLUS

FOR THE YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Interest	$ 564,746	$ 485,159
Collections	7,573,585	8,999,088
Total revenue	8,138,331	9,484,247
Expenditure:		
Payments to contractor		
Environmental handling charge	2,571,126	2,627,153
Refunds of deposits	3,952,941	4,324,754
	6,524,067	6,951,907
Environmental Projects		
Environment Youth Corps	928,715	---
North American Waterfowl Plan	750,000	250,000
Agriculture Chemical Collection Program	307,506	211,594
Environment Assessment Review Commission	188,229	---
Great Sand Hills	112,285	---
Round Table on Environment	109,145	21,209
Hazardous Waste	96,208	---
Conservation Strategy	93,350	---
Shamrock Risk Assessment	66,184	---
Environmental Laboratory Study	55,775	22,146
Pitch-In Saskatchewan Campaign	40,000	---
Greenhouse Effect	30,000	---
Water Quality Management	11,401	45,628
Saskatchewan Waste Reduction Council	8,562	---
Toxicology Research Grant	---	100,000
Saskatchewan Environmental Society	---	8,000
	2,797,360	658,577
Total expenditure	9,321,427	7,610,484
Excess of revenue over expenditure (expenditure over revenue)	(1,183,096)	1,873,763
Operating surplus, beginning of year	4,919,908	3,046,145
Operating surplus, end of year - to Statement 1	$3,736,812	$4,919,908

(See accompanying notes to the financial statements)

THE ENVIRONMENTAL PROTECTION FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Legislative Authority

The Environmental Protection Fund was established May 12, 1988, pursuant to The Litter Control Amendment Act, 1988.

a) Revenue

Section 14 of this Act states that the following amounts are to be deposited to the Fund:

i) For every purchase of a beverage in a designated container:

a) an environmental handling charge; and
b) a refundable deposit;

in respect of each container.

ii) Interest earned on money deposited with the Consolidated Fund. The Fund receives interest on a quarterly basis from the Department of Finance at a prime-related rate.

b) Expenditures

Section 14.88 of this Act states that payments may be made out of the Fund:

i) for refunds in respect of designated containers returned to depots;

ii) to defray the expenditures incurred by the Minister pursuant to any agreements entered into in the administration of the Act.

c) Disposition of Operating Surplus

Any money in the Fund not immediately required for the purposes described in b) may be used by the Minister of Environment and Public Safety for any environmental purpose approved by the Minister of Finance as provided in Section 14.89 of the Act.

d) Due from the Consolidated Fund

This amount represents the balance of funds held by the Consolidated Fund on behalf of the Fund.

2. Accounting Policies

(a) Basis of Accounting

The accounts are maintained on the accrual basis of accounting except as follows. Legislation authorizes the collection of remittances from distributors. This revenue is only recognized when received by the Fund.

(b) Fixed Assets and Depreciation

Fixed assets are recorded at cost and are depreciated on a straight-line basis at an annual rate of 25%. The cost and related accumulated depreciation of items disposed of are removed from the records and any gains or losses are included in the statement of operations.

3. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment-Agriculture Chemical Collection Program	$ 5,093	$ 2,547	$ 2,546	$ 3,819
Equipment-Water Quality Management Program	45,794	22,897	22,897	34,346
	$ 50,887	$ 25,444	$ 25,443	$ 38,165

4. Related Party Transactions

The Fund has not been charged with administrative or occupancy costs except for those costs attributable to environmental projects as the total costs of approved projects are intended to be paid from the Fund. No provision for the unattributable costs is reflected in these statements. These costs are absorbed by the Department of Finance and the Department of Environment and Public Safety.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of receipts and payments of the Farm Purchase Program Fund for the year ended March 31, 1991. This financial statement is the responsibility of the Fund's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, the statement of receipts and payments presents fairly, in all material respects, the cash position of the Fund as at March 31, 1991 and its receipts and payments for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statement.

W.K. Strelioff

Regina, Saskatchewan
June 17, 1991

W. K. Strelioff, C.A.
Provincial Auditor

FARM PURCHASE PROGRAM FUND

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED MARCH 31

Receipts	1991	1990
Appropriation - Saskatchewan Heritage Fund - Agricultural Division (Note 1)	$13,301,593	$12,322,600
Lease payments	5,950,295	7,001,956
Penalties	321,569	429,683
Interest on loans	318,812	380,670
Interest on investments	345,831	212,531
Total receipts	20,238,100	20,347,440
Payments		
Interest (Note 1)	20,083,411	20,195,040
Advertising	154,681	152,408
Total payments	20,238,092	20,347,448
Excess of receipts over payments	8	(8)
Cash, beginning of year	(8)	---
Cash, end of year	$ ---	$ (8)

(See accompanying notes to the financial statement)

FARM PURCHASE PROGRAM FUND

NOTES TO THE FINANCIAL STATEMENT

MARCH 31, 1991

1. Legislative Authority

The Farm Purchase Program Fund was established April 1, 1983, pursuant to The Farm Purchase Program Act, which was assented to December 17, 1982.

a) Receipts

Pursuant to Section 8(2) of this Act, the following receipts were placed to the credit of the fund:

i) lease payments on land formerly held by the Saskatchewan Land Bank Commission;

ii) penalties on arrears of lease payments;

iii) interest payments on loans for improvements made pursuant to Section 22 of The Land Bank Act;

iv) penalties on arrears of interest payments;

v) interest earned on deposits or investments;

vi) sums appropriated by the Legislature for the purposes of the fund;

vii) advances from the Consolidated Fund.

b) Payments

Pursuant to Section 8(3) of this Act, payments were made out of the Fund for interest costs on debt incurred by the former Saskatchewan Land Bank Commission. These payments were made to the Consolidated Fund.

2. Accounting Policies

These financial statements are prepared using a modified cash basis for a fiscal year commencing on April 1 and ending March 31. Receipts are recorded as received and payments are charged to the accounts when payments are made. In addition, receipts received in the 30 days of April, in respect of revenues raised up to March 31 of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as receipts and payments of the preceding fiscal year. Accordingly, the financial position of the fund at March 31, 1991 does not include the following items:

i) amount due from Department of Rural Development - Lands Branch - $145,664 (1990 - $241,651);

ii) accrued interest costs - $6,834,817 (1990 - $6,834,817)

3. Advances

Pursuant to Section 8(4) of The Farm Purchase Program Act the Fund receives advances from the Consolidated Fund as required for the purposes of the Fund, subject to prescribed terms and conditions. Following is a summary of advances received and repayments:

	1991	1990
Advances	$10,817,936	$20,072,275
Repayments	10,817,936	20,072,275
	$ ---	$ ---

4. Costs Borne By Other Agencies

The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Departments of Agriculture and Food and Rural Development.

5. Related Parties

Related parties to the Fund are Saskatchewan Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Fish and Wildlife Development Fund as at March 31, 1991 and the statement of revenue and expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 24, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

FISH AND WILDLIFE DEVELOPMENT FUND

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current:		
Cash and short term investments	$ 2,633,334	$ 2,731,877
Grant receivable (Note 3)	114,450	190,510
Accrued interest receivable	76,626	38,837
Miscellaneous receivables	2,626	3,478
Prepaid leases	11,726	6,305
	2,838,762	2,971,007
Fixed assets (Note 4)	8,204,818	7,190,383
Total Assets	$11,043,580	$10,161,390
LIABILITIES AND EQUITY		
Accounts payable	$ 141,933	$ 57,259
Equity:		
Equity in fixed assets	8,204,818	7,190,383
Fund balance (Statement 2)	2,696,829	2,913,748
	10,901,647	10,104,131
Total Liabilities and Equity	$11,043,580	$10,161,390

(See accompanying notes to the financial statements)

Statement 2

FISH AND WILDLIFE DEVELOPMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Grant - Department of Parks and Renewable Resources (Note 3)	$ 2,281,929	$ 2,228,458
Interest	338,742	298,217
Field permits and leases	35,433	41,534
Grant - Wildlife Habitat Canada	28,500	63,500
Sale of land	12,500	---
	2,697,104	2,631,709
Expenditure:		
Equipment purchases	45,381	11,254
Land purchases	984,610	1,061,273
Habitat enhancement projects	787,772	368,119
Fish enhancement projects	973,324	769,731
Prairie Pothole project	122,936	218,064
	2,914,023	2,428,441
Excess of revenue over expenditure (expenditure over revenue)	(216,919)	203,268
Fund balance, beginning of year	2,913,748	2,710,480
Fund balance, end of year - to Statement 1	$ 2,696,829	$ 2,913,748

(See accompanying notes to the financial statements)

FISH AND WILDLIFE DEVELOPMENT FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Accounting Policies

a) These financial statements are prepared using the accrual basis of accounting.

b) Short term investments are stated at cost which approximates market value.

c) The acquisition cost of land and equipment is recorded as an expenditure in the year of purchase. To maintain accountability, the cost of the assets is also recorded as fixed assets with an equal amount being recorded as equity in fixed assets. Equipment costing less than $200 is not recorded in the fixed assets or the equity in fixed assets accounts.

2. Establishment of the Fund

The Wildlife Development Fund was created under authority of Section 62 of The Game Act and is continued under The Renewable Resources, Recreation and Culture Act as the Fish and Wildlife Development Fund. The Fund is established for the purposes of:

a) preventing the continual reduction of wildlife habitat and wildlife population in the agricultural area of the province.

b) fish enhancement projects intended to prevent the loss of fish or fish habitat.

3. Grant Revenue

The annual grant from the Department of Parks and Renewable Resources has been set by the Lieutenant Governor in Council as an amount equivalent to 30% of certain hunting and fishing licence fees collected by the Department. A receivable is recorded for the portion of the grant not received before the year end that relates to licence fees collected to March 31.

4. Fixed Assets at Cost

	1991	1990
Land	$7,944,924	$6,975,414
Equipment	259,894	214,969
	$8,204,818	$7,190,383

5. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Fund does business. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

All administrative expenses of the Fund are borne by the Department of Parks and Renewable Resources and, accordingly, are not reflected in these financial statements.

Beginning in 1990/91, the Fund has placed cash on deposit with the Consolidated Fund. The Department of Finance pays interest to the Fund at a prime-related rate.

6. Commitments

At March 31, 1991, the Fund had, by agreement, committed funding for projects totalling $133,177 for the year ending March 31, 1992 and $150,000 for the period April 1, 1992 to March 31, 1995.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Forest Renewal and Development Fund as at March 31, 1991 and the statement of revenue, expenditure and accumulated surplus, equity in fixed assets and changes in cash position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 5, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES

FOREST RENEWAL AND DEVELOPMENT FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Cash	$2,457,692	$ 468,441
Investments	---	928,717
Accrued interest receivable	82,018	14,157
Accounts receivable	252,096	300,346
	2,791,806	1,711,661
Forest nursery equipment	152,937	72,120
Trust fund assets (Note 5)	262,466	---
Total Assets	$3,207,209	$1,783,781
LIABILITIES AND FUND BALANCE		
Accounts payable (Note 3)	$ 769,036	$ 328,678
Fund balance:		
Accumulated surplus (Statement 2)	2,022,770	1,382,983
Equity in fixed assets (Statement 3)	152,937	72,120
Trust fund liabilities (Note 5)	262,466	---
Total Liabilities and Fund Balance	$3,207,209	$1,783,781

(See accompanying notes)

Statement 2

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES

FOREST RENEWAL AND DEVELOPMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED SURPLUS

Year Ended March 31

	1991	1990
Revenue:		
Federal Government of Canada - Softwood Lumber Products Export Charges	$2,362,500	$2,805,918
Interest income	305,506	142,339
Total Revenue	2,668,006	2,948,257
Expenditure:		
Forestation Projects		
- Site Preparation and Planting	1,238,371	1,390,084
- Cone Collections	10,946	19,062
- Operations of P.A. Nursery	621,752	560,269
- Operations of Big River Nursery	157,150	225,766
Total Expenditure	2,028,219	2,195,181
Excess of revenue over expenditure (expenditure over revenue) (Statement 4)	639,787	753,076
Accumulated surplus, beginning of year	1,382,983	629,907
Accumulated surplus, end of year (Statement 1)	$2,022,770	$1,382,983

(See accompanying notes)

Statement 3

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES

FOREST RENEWAL AND DEVELOPMENT FUND

STATEMENT OF EQUITY IN FIXED ASSETS

Year Ended March 31

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$ 72,120	$ 28,168
Fixed asset additions:		
Purchases in the year	80,817	43,952
Equity in fixed assets, end of year (Statement 1)	$ 152,937	$ 72,120

(See accompanying notes)

Statement 4

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES

FOREST RENEWAL AND DEVELOPMENT FUND

STATEMENT OF CHANGES IN CASH POSITION

Year Ended March 31

	1991	1990
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditure (expenditure over revenue) (Statement 2)	$ 639,787	$ 753,076
Net change in non-cash working capital balances:		
(Increase) decrease in accrued interest receivable	(67,861)	(8,017)
(Increase) decrease in accounts receivables	48,250	(100,001)
Increase (decrease) in accounts payable	440,358	(443,762)
	1,060,534	201,296
Cash and investments, beginning of year	1,397,158	1,195,862
Cash and investments, end of year	$2,457,692	$1,397,158

(See accompanying notes)

DEPARTMENT OF PARKS AND RENEWABLE RESOURCES

FOREST RENEWAL AND DEVELOPMENT FUND

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

The accounts of the Fund are maintained on an accrual basis of accounting.

(a) Revenue Recognition

An account receivable is recorded for export charges payable to Saskatchewan by the Government of Canada for the period prior to the year end. The amount payable by Canada in turn is related only to charges received prior to March 31 less an administration fee.

(b) Short Term Investments

Short term investments are stated at cost which approximates market value.

(c) Fixed Assets

The Fund records fixed asset purchases as expenditures in the year of purchase and records the proceeds of fixed asset disposals as revenue in the year of sale. The Fund discloses the cumulative cost of fixed assets acquired through the Fund as "Forest Nursery Equipment" on the balance sheet with a corresponding entry to "Equity in Fixed Assets".

2. Establishment of the Fund

The Forest Renewal and Development Fund was established in November 1987 under an amendment to The Department of Parks and Renewable Resources Act. Under its governing legislation, the Fund receives monies paid to Saskatchewan pursuant to The Softwood Lumber Products Export Charges Act (Canada). The assets of the Fund may be used for the following purposes:

- to establish new forest growth on provincial lands;
- to develop and enhance the provincial timber resource; and
- to conduct research and surveys required in the development or enhancement of the provincial timber resource.

3. Accounts Payable

Treasury Board has directed the Resource Protection and Development Revolving Fund to undertake reforestation activities on behalf of the Forest Renewal and Development Fund and to recover from that Fund, the accumulated costs for those activities. The amount of $769,036 (1990 - $328,678) represents the amount owing to the Resource Protection and Development Revolving Fund at March 31.

4. Department of Parks, Recreation and Culture - Support Activities

In 1990/91, the Department of Parks, Recreation and Culture funded Forest Renewal and Development expenditures related to and in support of Forest Renewal and Development Fund activities through its ordinary appropriation in the amount of $3,031,531. These expenditures are in addition to those made through this Fund.

5. Hudson Bay Reforestation Trust Fund

As part of Simpson Timber's termination agreement with the Province, the control of the Hudson Bay Reforestation Trust Fund was transferred from Simpson Timber Co. to the Province, to be administered within the Forest Renewal and Development Fund. An amount of $271,087 in monies was transferred, of this amount, $20,000 was paid out to help establish a general management team for the development of the Integrated Resources Management Plan. This balance has since earned and accrued interest of $11,379.

The assets of the Fund consist of:

Cash	$207,838
Accrued interest receivable	5,679
Accounts receivable	48,949
	$262,466

Once a permanent custodian is determined, the assets of the Fund will be transferred to that custodian.

6. Related Parties

In accordance with established government practice, the Forest Renewal and Development Fund has not been charged with certain occupancy, financing, administrative and certain other costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Law Reform Commission of Saskatchewan as at March 31, 1991 and the statement of revenue, expenditure and operating surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 31, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LAW REFORM COMMISSION OF SASKATCHEWAN

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current		
Cash	$ 35,822	$ 40,380
Inventory	1,262	6,428
Total current assets	37,084	46,808
Fixed (Note 1)		
Office equipment	8,036	7,300
Library (Note 4)	2,375	1,247
	10,411	8,547
	$ 47,495	$ 55,355
LIABILITIES AND EQUITY		
Current		
Accounts payable	$ ---	$ 14,526
Equity		
Equity in fixed assets (Note 1)	10,411	8,547
Accumulated operating surplus - Statement 2	37,084	32,282
Total equity	47,495	40,829
	$ 47,495	$ 55,355

(See accompanying notes to the financial statements)

Statement 2

LAW REFORM COMMISSION OF SASKATCHEWAN

STATEMENT OF REVENUE, EXPENDITURE, AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1991	1990
Revenue		
Consolidated Fund appropriation	$110,000	$110,000
Law Foundation grants		
- operating	110,000	90,000
- printing	---	17,609
- research	6,240	3,760
Sale of published materials	3,326	4,530
Sale of library books (Note 4)	3,945	6,145
Interest	5,565	3,579
Sundry	142	445
	239,218	236,068
Expenditure		
Salaries and employee benefits	85,676	77,718
Commissioners' and Chairman's honoraria	8,600	8,600
Printing	29,236	23,067
Rent (Note 3)	25,593	11,800
Consultant services	74,217	76,130
Travel	3,325	3,462
Equipment purchases	735	5,856
Equipment rental and repairs	167	77
Telephone	2,486	2,432
Office supplies	1,911	2,216
Library purchases	1,128	246
Miscellaneous	1,342	951
	234,416	212,555
Excess of revenue over expenditure	4,802	23,513
Operating surplus, beginning of year	32,282	8,769
Operating surplus, end of year	$ 37,084	$ 32,282

(See accompanying notes to the financial statements)

LAW REFORM COMMISSION OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Inventory of publications is valued at the lower of cost and net realizable value.

b) Fixed Assets and Equity in Fixed Assets

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability, fixed assets are recorded in the balance sheet as assets with a corresponding entry to "Equity in Fixed Assets". Because fixed assets purchased are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from "Equity in Fixed Assets".

2. Incorporation

The Law Reform Commission Act was amended effective November 6, 1987. At that date the Commission became a body corporate and continued the operations of the Law Reform Commission of Saskatchewan.

The purpose of the Commission is to review all the law of the Province with a view to its systematic development and reform and generally the simplification and modernization of the law.

3. Rent

The Commission's cost of office space was absorbed by the Department of Justice for the period April 1 to September 30, 1989. Office space charges since that date are the responsibility of the Commission and are paid primarily to the Saskatchewan Property Management Corporation, a related party. The Commission's space charges for 1991 fiscal year amount to $25,593 (1990 - $11,800).

4. Library

The library consists of materials acquired by the Commission prior to becoming a body corporate in 1987, valued at a nominal value of $1, and subsequent additions at cost.

A nominal value of $1 was used as the majority of the materials acquired prior to 1988 are no longer utilized by the Commission. Although the materials are offered for sale, their sale is uncertain and they are thus considered contingent assets.

Funds received from the sale of library materials are recorded as revenue of the Commission.

5. Related Party Transactions

Related parties to the Commission are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

6. Comparative Figures

The prior year's figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Market Development Fund as at March 31, 1991 and the statement of revenue, expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 6, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MARKET DEVELOPMENT FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Due from Consolidated Fund (Note 5)	$ 163,935	$ 163,935
FUND BALANCE		
Fund balance (Statement 2)	$ 163,935	$ 163,935

(See accompanying notes)

Statement 2

THE MARKET DEVELOPMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31

	1991	1990
Revenue		
Transfer from the Department of Economic, Diversification and Trade	$ ---	$ ---
Expenditure		
Financial assistance (Note 3)	---	---
Excess of expenditure over revenue	---	---
Fund balance, beginning of year	163,935	163,935
Fund balance, end of year (Statement 1)	$ 163,935	$ 163,935

(See accompanying notes)

THE MARKET DEVELOPMENT FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority

The Market Development Fund is a special purpose fund established under the provisions of The Agricultural Products Market Development Fund Act. The Fund consists of monies transferred to it from sums appropriated out of the Consolidated Fund for that purpose by the Legislature. The Market Development Committee, also established under terms of this Act, may make grants and loans considered necessary for the promotion and development of markets for agricultural products produced or to be produced in the province. Assistance is provided by the Committee subject to the approval of the Minister responsible for the Fund.

2. Accounting Policies

The accounts of the Fund are maintained on a cash basis whereby revenue is recorded when received and financial assistance is recorded as expenditure when paid.

In some cases, recipients may be required under certain conditions to repay all or a portion of assistance received from the Fund. Repayments from recipients are classified as refunds in the year repayment is received.

3. Outstanding Project Commitments

As applications for financial assistance are considered and approved by the Market Development Committee and the Minister, the projects are considered to be committed for administrative purposes although payments may be subject to the satisfaction of certain conditions or may be payable from monies appropriated for the Fund in future periods. The total of outstanding project commitments at March 31, 1991 is $3,804 (1990 is $3,804).

4. Related Party Transactions

Administration costs are paid by the Department of Economic Diversification and Trade. No provision for the costs borne by the Department is included in these financial statements.

5. Due from Consolidated Fund

Pursuant to a Minister of Finance Order, the monies in The Market Development Fund have been deposited to the credit of the Fund at no interest in the Consolidated Fund of the Province.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Milk Control Board as at December 31, 1990 and the statements of revenue, expenditure and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
February 28, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MILK CONTROL BOARD

BALANCE SHEET

As at December 31

	1990	1989
ASSETS		
Current:		
Cash	$ 498,252	$ 446,243
Accounts receivable		
- trade	5,640,896	5,665,556
- other	4,500	4,501
	6,143,648	6,116,300
Fixed:		
Office furniture & equipment (Note 1(c) and 3)	13,495	19,313
	$6,157,143	$6,135,613
LIABILITIES AND EQUITY		
Current:		
Accounts payable		
- trade	$5,942,593	$5,896,147
- vacation accrual	33,444	26,200
Deferred revenue	---	5,500
	5,976,037	5,927,847
Equity:		
Retained earnings (Statement 2)	181,106	207,766
	$6,157,143	$6,135,613

(See accompanying notes to the financial statements)

Statement 2

THE MILK CONTROL BOARD

STATEMENT OF REVENUE, EXPENDITURE AND RETAINED EARNINGS

Year Ended December 31

	1990	1989
Revenue:		
Milk sold to Processors	$104,048,800	$103,819,568
Milk Pool Administration and Assessment fees	484,164	488,735
Interest	98,401	95,900
Milk quality penalties	14,145	19,073
Cost of Production Study grants	5,500	22,000
Licence fees and miscellaneous	371	199
	104,651,381	104,445,475
Expenditure:		
Milk purchased from Producers	104,048,800	103,819,568
Salaries	234,761	231,624
Milk Pool administration expense	163,173	157,767
Cost of Production Study	66,043	85,020
Travel, sustenance and vehicle expense	57,167	43,522
Rent	33,529	32,050
Administrative expense	23,307	24,551
Employee benefits	15,450	13,594
Disposal of unsaleable milk	12,788	33,736
Honorarium - Milk Control Board	11,005	5,800
- Advisory Board	6,200	3,500
Depreciation	5,818	5,819
	104,678,041	104,456,551
Excess of expenditure over revenue	(26,660)	(11,076)
Retained earnings, beginning of year	207,766	218,842
Retained earnings, end of year (Statement 1)	$ 181,106	$ 207,766

(See accompanying notes to the financial statements)

Statement 3

THE MILK CONTROL BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31

	1990	1989
Cash (used in) provided by operating activities		
Excess of expenditure over revenue	$(26,660)	$(11,076)
Add depreciation not requiring an outlay of cash	5,818	5,819
	(20,842)	(5,257)
Net change in non-cash working capital	72,851	25,743
Cash provided by operating activities	52,009	20,486
Cash (used in) investing activities		
Acquisition of fixed assets	---	(19,419)
Net increase in cash during the year	52,009	1,067
Cash, beginning of year	446,243	445,176
Cash, end of year	$498,252	$446,243

(See accompanying notes to the financial statements)

THE MILK CONTROL BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Milk Pool

The Milk Control Board is responsible under the statutes of Saskatchewan for the control and regulation of the marketing of milk in the province. In fulfilling this responsibility, the Board operates a milk pooling system whereby the Board purchases the milk from the producers and sells it to the processors. The value of the milk sold to the processors is determined by its final product use and the prices established by the Board. The purchase price paid by the Board is based upon the value of the milk sold to the processors and upon the quality and quantity of milk shipped by the producers.

c) Fixed Assets

Office furniture and equipment is recorded at cost less accumulated depreciation; maintenance and repairs are charged against operations as incurred.

Equipment is depreciated over its estimated useful life on the straight-line method at 20% per annum.

d) Deferred Revenue

The Board receives grants from the Saskatchewan Department of Agriculture and Food to assist in Cost of Production Studies. This assistance is recognized as revenue in the financial statements in a manner directly related to the period for which the funding was provided. No grant was received in the 1990 fiscal year.

2. Incorporation

The Milk Control Board was established as a body corporate under The Milk Control Act, Chapter 234, Revised Statutes of Saskatchewan, 1965, and is continued under Chapter M-15, Revised Statutes of Saskatchewan, 1978.

The Board has authority to make any regulations or orders in connection with the production, supply, distribution or sale of milk as it may deem necessary.

3. Fixed Assets

	Cost	Accumulated Depreciation	1990 Net Book Value	1989 Net Book Value
Office furniture and equipment	$37,303	$23,808	$13,495	$19,313

4. Related Party Transactions

a) Grants

In 1990, the Board recognized $5,500 (1989 - $22,000) as revenue from the Saskatchewan Department of Agriculture and Food to assist in the costs of the Cost of Production Studies.

b) Milk Pool Administration Expense

In 1990, the Board was billed $54,981 (1989 - $55,882) by the Saskatchewan Department of Agriculture and Food for milk composition analysis and data transfer services.

c) Other

Also included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statements of receipts, disbursements and fund balance of the Tax Distribution Fund and the General Administration Fund of the Municipal Potash Tax Sharing Administration Board for the year ended December 31, 1990. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Municipal Potash Tax Sharing Administration Board as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
February 14, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE

Year Ended December 31

		1990	1989
Receipts:			
Taxes received from taxing rural municipalities:			
Rocanville	#151	$ 480,859	$ 534,679
Spy Hill	152	466,834	487,786
Pense	160	291,143	281,097
Langenburg	181	417,230	449,930
Usborne	310	983,526	989,639
Colonsay	342	538,002	566,366
Blucher	343	625,608	578,958
Corman Park	344	568,804	528,968
Vanscoy	345	651,137	606,999
		5,023,143	5,024,422
Less amount allocated to the General Administration Fund (Note 3) - to Statement 2		15,010	15,073
Amount available for distribution to participants		5,008,133	5,009,349

Disbursements:

Payments to municipalities participating in municipal potash tax sharing:

Areas of Influence	Rural (Schedule 1)	Urban (Schedule 2)	1990	1989
Pense	$ 261,243	$ 29,027	$ 290,270	$ 280,253
Esterhazy	1,224,745	136,083	1,360,828	1,467,978
Saskatoon Lanigan	3,023,332	333,703	3,357,035	3,261,118
	4,509,320	498,813	5,008,133	5,009,349
Fund balance, December 31			$ ---	$ ---

(See accompanying notes)

Statement 2

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

GENERAL ADMINISTRATION FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE

Year Ended December 31

	1990	1989
Receipts:		
Allocation of tax receipts for administration purposes (Note 3) (Statement 1)	$15,010	$15,073
Disbursements:		
Office facilities - S.A.R.M.	4,500	4,500
Secretary's honorarium and meeting expenses	5,610	5,360
Audit fee	4,232	---
Board members' allowances:		
Per diem	540	350
Sustenance	480	380
Mileage	637	432
Fidelity bond premium	202	---
Sundry expenses	267	98
	16,468	11,120
Excess of (disbursements over receipts) receipts over disbursements	(1,458)	3,953
Fund balance, January 1	13,110	9,157
Fund balance, December 31	$11,652	$13,110

Fund balance is comprised of cash in bank

(See accompanying notes)

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1990

1. Basis of Accounting

The Board uses the cash basis of accounting to report the transactions of the Tax Distribution Fund and the General Administration Fund pursuant to Subsection 11(1) of The Municipal Tax Sharing (Potash) Act.

2. Statutory Provisions

The Municipal Potash Tax Sharing Administration Board was established under Section 3 of The Municipal Tax Sharing (Potash) Act as the body responsible for administering that Act. Under provisions of the Act, taxes are levied by rural municipalities upon the potash mine assessments within each taxing municipality and remittances of such taxes are made to the Board. Disbursements to participating municipalities are made on the basis of formulae prescribed in regulations issued under Section 13 of the Act.

As at December 31, 1990, all levies for 1990 had been collected and remitted to the Board by taxing municipalities and disbursements made to participating municipalities accordingly.

3. Administration Costs

The costs of administering the Act are payable from monies collected and remitted to the Board by taxing municipalities and for that purpose the regulations provide that the Board may allocate up to 1/2 of 1% of collections to the General Administration Fund subject to the provision that the General Administration Fund shall not at any time exceed $25,000. In addition, interest earned on short term investments is required to be credited to the General Administration Fund. During 1990, the Board approved an allocation to the General Administration Fund of 3/10 of 1% (1989 - 3/10 of 1%) of taxes collected.

Schedule 1

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

PAYMENTS MADE TO PARTICIPATING RURAL MUNICIPALITIES

Year Ended December 31

		1990			1989		
R.M. #	Name	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
121	Moosomin		$ 39,552.41			$ 43,209.04	
122	Martin		11,957.70			13,216.88	
129	Bratt's Lake	$ 1,858.06			$ 1,845.57		
130	Redburn	29,728.94			27,068.36		
131	Baildon	11,024.48			10,827.34		
151	Rocanville		239,614.00			262,304.27	
152	Spy Hill		336,655.36			350,755.70	
153	Willowdale		28,974.44			32,025.52	
159	Sherwood	13,378.02			11,688.61		
160	Pense	128,825.42			125,252.68		
161	Moose Jaw	52,025.65			51,552.92		
181	Langenburg		250,651.88			273,996.12	
183	Fertile Belt		216,158.50			235,870.50	
189	Lumsden	7,679.98			7,628.36		
190	Dufferin	13,625.77			13,411.14		
191	Marquis	3,096.73			2,952.92		
211	Churchbridge		60,708.34			66,084.41	
213	Saltcoats		40,472.33			43,717.32	
279	Mount Hope			$ 711.46			$ 695.83
280	Wreford			17,773.59			16,699.95
281	Wood Creek			2,490.11			2,435.41
283	Rosedale			1,067.19			1,043.75
309	Prairie Rose			48,334.12			44,881.11
310	Usborne			268,180.83			260,240.87
312	Morris			146,948.03			145,428.72

Schedule 1 (continued)

		1990			1989		
R.M. #	Name	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
313	Lost River			$ 120,223.42			$ 116,899.64
314	Dundurn			67,226.28			65,408.13
315	Montrose			71,488.61			69,235.21
316	Harris			21,343.72			20,874.93
339	LeRoy			34,137.10			32,704.07
340	Wolverine			158,609.99			152,734.95
341	Viscount			191,000.57			185,439.02
342	Colonsay			227,653.46			221,970.15
343	Blucher			394,918.67			405,659.30
344	Corman Park			597,873.02			560,144.12
345	Vanscoy			390,907.18			380,271.75
346	Perdue			62,239.65			60,189.39
371	Bayne			19,558.64			18,787.44
372	Grant			33,787.79			32,704.07
373	Aberdeen			131,574.62			126,293.37
376	Eagle Creek			15,283.52			14,264.61
Total Payments - to Statement 1		$261,243.05	$1,224,744.96	$3,023,331.57	$252,227.90	$1,321,179.76	$2,935,005.79

Schedule 2

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

PAYMENTS MADE TO PARTICIPATING URBAN MUNICIPALITIES

Year Ended December 31

	1990			1989		
Urban Municipality	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
Village of Aberdeen			$ 5,596.63			$ 5,469.35
Town of Allan			35,172.55			34,372.68
Town of Asquith			6,043.92			5,906.47
Village of Atwater		$ 446.15			$ 481.28	
Village of Bangor		592.16			638.79	
Village of Belle Plaine	$2,826.02			$2,728.50		
Village of Bethune	3,170.65			3,061.24		
Village of Bradwell			7,069.42			6,909.65
Town of Brendenbury		3,723.32			4,016.48	
Village of Briercrest	1,395.78			1,347.61		
Town of Churchbridge		8,209.14			8,855.51	
Village of Clavet			14,575.22			14,243.76
Town of Colonsay			21,033.71			20,555.37
Town of Dalmeny			12,655.14			12,367.34
Town of Delisle			42,765.63			41,793.08
Village of Disley	439.41			424.25		
Village of Drake			2,487.39			2,430.82
Village of Drinkwater	2,722.62			2,628.68		
Village of Elstow			6,109.38			5,970.44
Town of Esterhazy		47,827.17			51,592.95	
Village of Gerald		6,489.44			7,000.40	
Village of Guernsey			8,073.10			7,889.51
Village of Kinley			621.85			607.71
Town of Langenburg		9,588.15			10,343.09	

Schedule 2 (continued)

Urban Municipality	1990 Pense Area	1990 Esterhazy Area	1990 Saskatoon Lanigan Area	1989 Pense Area	1989 Esterhazy Area	1989 Saskatoon Lanigan Area
Town of Langham			$ 11,946.01			$ 11,674.35
Town of Lanigan			58,431.81			57,101.99
Village of Lockwood			381.83			373.16
Town of Martensville			17,728.10			17,324.94
Village of Meacham			1,494.62			1,460.63
Village of Pense	$17,817.68			$17,202.86		
Village of Perdue			4,298.38			4,200.63
Village of Plunkett			1,407.33			1,375.34
Town of Rocanville		$ 29,591.85			$ 31,921.82	
Village of Spy Hill		11,291.63			12,180.70	
Village of Stockholm		3,236.61			3,491.45	
Village of Tantallon		5,191.55			5,600.32	
Village of Tuxford	654.85			632.18		
Village of Vanscoy			14,007.93			13,689.37
Village of Viscount			15,666.18			15,309.91
Town of Vonda			3,556.53			3,475.65
Town of Warman			18,786.33			18,359.10
Town of Watrous			16,015.29			15,651.08
Village of Welwyn		6,002.73			6,475.37	
Village of Yarbo		3,892.87			4,199.59	
Village of Young			4,636.58			4,531.14
Village of Zelma			3,142.65			3,068.29
Total Payments - to Statement 1	$29,027.01	$136,082.77	$333,703.51	$28,025.32	$146,797.75	$326,111.76

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Oil and Gas Environmental Fund as at March 31, 1991 and the statements of revenue, expenditure and fund balance and changes in cash resources for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 29, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

OIL AND GAS ENVIRONMENTAL FUND

BALANCE SHEET

As at March 31

ASSETS

	1991	1990
Current:		
Due from consolidated fund (Note 4)	$1,592,721	$1,068,860
Assessments receivable	---	186,900
Accrued interest receivable (Note 5)	43,292	79,182
Total Assets	$1,636,013	$1,334,942

FUND BALANCE

	1991	1990
Fund balance (Statement 2) (Note 3)	$1,636,013	$1,334,942

(See accompanying notes)

Statement 2

OIL AND GAS ENVIRONMENTAL FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For The Year Ended March 31

(With Comparative Figures For The Period May 17, 1989 to March 31, 1990)

	1991	1990
Revenue:		
Deposits forfeited to the Crown	$ 166,083	$ ---
Assessments	---	1,261,300
Interest (Note 5)	182,845	79,182
Other income	420	---
Total Revenue	349,348	1,340,482
Expenditure:		
Well site restoration	48,277	5,540
Excess of revenue over expenditure	301,071	1,334,942
Fund balance, beginning of year	1,334,942	---
Fund balance, end of year (Statement 1)	$1,636,013	$1,334,942

(See accompanying notes)

Statement 3

OIL AND GAS ENVIRONMENTAL FUND

STATEMENT OF CHANGES IN CASH RESOURCES

For The Year Ended March 31

(With Comparative Figures For The Period May 17, 1989 to March 31, 1990)

	1991	1990
Cash provided by (used in):		
Operating activities:		
Deposits forfeited to the Crown	$ 165,348	$ ---
Assessments received	186,900	1,074,400
Interest	219,470	---
Other income	420	---
Well site restoration costs paid	(48,277)	(5,540)
Net increase in amounts due from Consolidated Fund	523,861	1,068,860
Due from Consolidated Fund, beginning of year	1,068,860	---
Due from Consolidated Fund, end of year	$1,592,721	$1,068,860

(See accompanying notes)

OIL AND GAS ENVIRONMENTAL FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority

The fund was established on May 17, 1989, pursuant to Section 18.4 of the Oil and Gas Conservation Act. The purpose of the fund is to provide a mechanism to adequately respond to environmental problems associated with the exploration, development, production and transportation of oil and gas.

2. Accounting Policies

(a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

(b) Assessment Revenue

Assessment revenue consists of a one time assessment raised in accordance with subsection 18.3(2) of the Oil and Gas Conservation Regulations on wells which were not considered to be abandoned on May 16, 1989.

(c) Deposits Forfeited

Deposits forfeited consists of unclaimed drilling deposits held by the Minister of Energy and Mines on May 16, 1990, which became the property of Her Majesty in the right of Saskatchewan and were paid into the Oil and Gas Environmental Fund in accordance with subsection 16(4.2) of the regulations.

(d) Recoveries of Well Site Restoration Costs

Under section 18.5 of the regulations, the Minister of Energy and Mines may recover well site restoration costs incurred by the fund from the owners and/or operators of abandoned wells. These recoveries will be reflected as revenue of the year in which these costs are recovered.

(e) Related Party Transactions

The fund has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Energy and Mines.

3. Fund Balance

The fund balance represents assessments raised in accordance with subsection 18.3(2) of the Oil and Gas Conservation Regulations, deposits forfeited in accordance with subsection 16(4.2) of the regulations and accumulated interest income, reduced by well site restoration costs. The fund balance, together with any future recoveries of well site restoration costs and interest income, is available to provide for expenditures under section 18.4 of the regulations which relate to the:

(i) restoration of abandoned well sites, as a result of disappearance or insolvency of the well owner or operator.

(ii) containment or clean up of major environmental problems arising from oil and gas exploration, development, production or transportation operations.

However, if the Minister of Energy and Mines determines that the fund balance is insufficient to provide for above expenditures, $100 of each drilling license application fee submitted to the Department of Energy and Mines will be paid into the fund in accordance with subsection 18.3(2) of the regulations.

4. Due From Consolidated Fund

The fund does not operate its own bank account. All receipts and disbursements flow through the Consolidated Fund Bank Account. The amount due from the Consolidated Fund at year end represents monies in the Consolidated Fund held on behalf of the fund.

5. Interest

Interest is paid on a quarterly basis to the Fund on monies deposited in the Consolidated Fund bank account using the Government's thirty day borrowing rate.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Public Employees Dental Fund as at December 31, 1990 and the statements of revenue, expenses and fund balance and changes in cash resources for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 9, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF FINANCIAL POSITION

As at December 31

	1990	1989
ASSETS		
Cash	$ 6,067,068	$ 193,819
Short-term investments (cost approximates market value)	---	4,628,932
Accounts receivable	558,092	827,435
Interest receivable (Note 4)	180,031	60,532
Total Assets	$ 6,805,191	$ 5,710,718
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 81,785	$ 100,309
Unpaid claims	510,140	400,441
	591,925	500,750
Fund balance (Statement 2)	6,213,266	5,209,968
Total liabilities and fund balance	$ 6,805,191	$ 5,710,718

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF REVENUE, EXPENSES AND FUND BALANCE

Year Ended December 31

	1990	1989
Revenue:		
Premiums	$ 3,965,091	$ 3,693,626
Interest (Note 4)	687,530	522,899
	4,652,621	4,216,525
Expenses:		
Claims incurred	3,399,776	2,990,556
Adjudication fees	165,050	135,096
Revolving Fund Administration (Note 5)	84,497	91,966
	3,649,323	3,217,618
Excess of revenue over expenses	1,003,298	998,907
Fund balance, beginning of year	5,209,968	4,211,061
Fund balance, end of year (Statement 1)	$ 6,213,266	$ 5,209,968

(See accompanying notes)

Statement 3

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF CHANGES IN CASH RESOURCES

Year Ended December 31

	1990	1989
Cash provided by (used in):		
Operating Activities:		
Premiums received	$ 4,256,208	$ 3,522,444
Interest received	568,030	515,195
Claims paid	(3,301,529)	(2,886,952)
Adjudication fees paid	(195,999)	(72,609)
Revolving Fund administration expenses paid	(82,393)	(96,952)
Net increase in cash position	1,244,317	981,126
Cash position, beginning of year	4,822,751	3,841,625
Cash position, end of year	$ 6,067,068	$ 4,822,751
Represented by:		
Cash	$ 6,067,068	$ 193,819
Short-term investments	---	4,628,932
	$ 6,067,068	$ 4,822,751

(See accompanying notes)

PUBLIC EMPLOYEES DENTAL FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

1. Description of the Fund

The Public Employees Dental Fund is used to account for the transactions of the Public Employees Dental Plan. This plan, which came into effect February 1, 1982, was established under the provisions of Section 31(2) of The Revenue and Financial Services Act. The Plan is designed to promote good dental health among plan members by reducing the members' costs for preventive, routine and major dental services.

Claims are adjudicated and processed for payment by the Metropolitan Life Insurance Company.

2. Significant Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Unpaid Claims

The provision for unpaid claims represents a provision for the cost of claims reported but not paid prior to year end and an estimate of claims incurred but not reported based upon the claims settlement experience.

c) Investments

Investments are recorded at cost.

3. Fund Balance

Fund balance represents the accumulated premiums and interest income reduced by claims incurred, adjudication fees and Public Employees Benefits Agency Revolving Fund administration charges. The fund balance, together with future premiums and interest income, is available to provide for the payment of claims to plan members.

4. Interest

Effective April 1, 1990, the Public Employees Dental Fund Bank account has been included in the Consolidated Offset Bank Concentration (COBC) arrangement for the Government of Saskatchewan. Under this arrangement, interest is calculated on the net position of all COBC accounts and is paid by the bank into the Consolidated Fund.

Dental Fund's share of this interest is allocated and paid by the Consolidated Fund on a quarterly basis into the Dental Fund's bank account using the Government's thirty day borrowing rate.

5. Administrative Costs

Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of The Revenue and Financial Services Act the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of the Public Employees Benefits Agency (PEBA). In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to subsection 31(6.1) of The Revenue and Financial Services Act, effective April 1, 1988, sums required for the purpose of administering the Public Employees Dental Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

6. Comparative Information

Certain 1989 balances have been reclassified to conform with current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Public Employees Disability Income Fund as at December 31, 1990 and the statements of revenue, expenditure and fund balance and changes in cash resources for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 28, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES DISABILITY INCOME FUND

STATEMENT OF FINANCIAL POSITION

As At December 31

	1990	1989
ASSETS		
Cash	$ 46,004	$ 236,481
Accounts receivable	474,153	447,129
Due from Mutual Life Assurance Company of Canada	21,134,393	21,206,053
Total Assets	$21,654,550	$21,889,663
LIABILITIES AND FUND BALANCE		
Accounts payable (Note 3)	$ 282,656	$ 206,761
Fund balance (Statement 2)	21,371,894	21,682,902
Total Liabilities and Fund Balance	$21,654,550	$21,889,663

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES DISABILITY INCOME FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the year Ended December 31

	1990	1989
Insurance Operations		
Revenue:		
Premiums	$ 4,215,404	$ 3,889,733
Bank interest	23,060	17,499
	4,238,464	3,907,232
Expenditure:		
Benefit payments	4,167,826	3,330,620
Administration fees	157,707	134,558
Revolving Fund Administration (Note 4)	150,788	120,983
Other	1,492	1,351
	4,477,813	3,587,512
Insurance operations (deficit)/surplus	(239,349)	319,720
Segregated Fund Operations		
(Decrease)/increase in the value of units in the segregated fund	(18,613)	2,813,067
Management fees	(53,046)	(56,755)
Segregated Fund operations (deficit)/surplus	(71,659)	2,756,312
Total (deficit)/surplus from operations	(311,008)	3,076,032
Fund balance, beginning of year	21,682,902	18,606,870
Fund balance, end of year - to Statement 1	$21,371,894	$21,682,902

(See accompanying notes)

Statement 3

PUBLIC EMPLOYEES DISABILITY INCOME FUND

STATEMENT OF CHANGES IN CASH RESOURCES

For the year Ended December 31

	1990	1989
Cash provided by (used in):		
Operating activities:		
Premiums received	$ 4,262,425	$ 3,997,901
Interest received	23,197	16,435
Benefits paid	(4,203,246)	(3,430,699)
Administration fees paid	(142,959)	(133,654)
Revolving Fund administration expenses paid	(128,402)	(144,804)
Other expenses paid	(1,492)	(1,351)
	(190,477)	303,828
Investing activities:		
Cash deposited in segregated fund	---	(50,000)
Net (decrease)/increase in cash position	(190,477)	253,828
Cash position, beginning of year	236,481	(17,347)
Cash position, end of year	$ 46,004	$ 236,481

(See accompanying notes)

PUBLIC EMPLOYEES DISABILITY INCOME FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

1. Description of Fund

The Public Employees Disability Income Fund (PEDIF) is a special purpose fund used to account for the premiums, claims, investment and certain administrative transactions of the Disability Income Plan established under Section 31(2) of The Revenue and Financial Services Act. Accordingly, the fund balance represents the accumulated excess of premiums and investment income earned over expenditures, and is available to provide for the payment of benefits to participants.

This plan is managed by the Public Employees Benefits Agency (PEBA) and provides a level of income protection during periods of occupational or total disability to certain members of the public service of the Province of Saskatchewan. The Plan is administered under the terms of an agreement with The Mutual Life Assurance Company of Canada (Mutual Life).

2. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Benefit Payments Expense

Benefit payments expense is recognized commencing in the year the claim is adjudicated.

b) Due from Mutual Life

According to a financial letter of agreement between PEBA and Mutual Life, PEDIF is a unit holder in a segregated fund maintained by Mutual Life to account for the plan surplus/deficit. The balance in the segregated fund represents a debt due by Mutual Life. This debt is represented by the units of the segregated fund.

The increase/(decrease) in the value of the units are accounted for in the statement of revenue, expenditure and fund balance.

3. Actuarial Valuation

In 1989, an actuarial study was commissioned to value the liability of making future payments to members disabled at the valuation date of December 31, 1989. The study established this valuation to be $18,208,570 at the valuation date. Next actuarial study is to be commissioned in two years with a valuation date of December 31, 1992.

4. Administration Costs

Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of The Revenue and Financial Services Act the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of PEBA. In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to Subsection 31(6.1) of The Revenue and Financial Service Act, effective April 1, 1988, sums required for the purpose of administering the Public Employees Disability Income Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

5. Legal

PEBA is a party to several law suits relating to disability benefits. The ultimate outcome of these law suits is not yet determinable. Benefit payments arising from the resolution of these law suits will be accounted for as an expenditure of the year in which the settlement occurs.

6. Subsequent Events

Effective January 1, 1991, the plan is being administered by the Co-operators Life Insurance Company.

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Public Employees Group Life Insurance Fund as at December 31, 1990 and the statement of revenue, expenses and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 4, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND

STATEMENT OF FINANCIAL POSITION

As at December 31

	1990	1989
ASSETS		
Due from Mutual Life Assurance Company of Canada	$10,532,547	$ 8,877,208
Accounts receivable	869,758	2,153,276
Total Assets	$11,402,305	$11,030,484
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 43,347	$ 25,649
Claims payable	1,008,925	1,360,726
Total Liabilities	1,052,272	1,386,375
Fund balance (Statement 2)	10,350,033	9,644,109
Total Liabilities and Fund Balance	$11,402,305	$11,030,484

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND

STATEMENT OF REVENUE, EXPENSES AND FUND BALANCE

Year Ended December 31

	1990	1989
Insurance Operations		
Revenue		
Premiums	$ 6,648,488	$ 6,411,534
Interest income	70,596	75,164
	6,719,084	6,486,698
Expenses		
Claims	5,766,947	5,171,739
Revolving Fund administration (Note 3)	110,796	117,063
Premium taxes	144,414	102,574
Retention charges	122,100	100,197
	6,144,257	5,491,573
Insurance Operations Surplus	574,827	995,125
Segregated Fund Operations		
Increase in the value of units in the segregated fund	169,658	1,326,485
Management fees expenses	(38,561)	(35,296)
Segregated Fund Operations Surplus	131,097	1,291,189
Total surplus from operations	705,924	2,286,314
Fund balance, beginning of year	9,644,109	7,357,795
Fund balance, end of year - to Statement 1	$10,350,033	$ 9,644,109

(See accompanying notes)

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 1990

1. Description of Fund

The Public Employees Group Life Insurance Fund (PEGIF) is a special purpose fund used to account for the premiums, claims, investment and certain administrative transactions of the Group Life Insurance Plan established under Subsection 31(2) of The Revenue and Financial Services Act. Accordingly, the fund balance represents the accumulated excess of premiums and investment income earned over expenditures, and is available to provide for the payment of benefits to participants.

This plan is managed by the Public Employees Benefits Agency (PEBA) and provides comprehensive life insurance coverage to certain members of the public service of the Province of Saskatchewan. The plan is administered under the terms of a policy issued by Mutual Life Assurance Company of Canada (Mutual Life).

2. Significant Accounting Policies

a) Basis of Accounting

The accrual basis of accounting has been utilized in the preparation of these financial statements.

b) Due from Mutual Life

According to a financial letter of agreement between PEBA and Mutual Life, PEGIF is a unit holder in a segregated fund maintained by Mutual Life to account for the plan surplus/deficit. The balance in the segregated fund represents a debt due by Mutual Life. This debt is represented by the units of the segregated fund.

The increase in the value of the units are accounted for in the statement of revenue, expenses and fund balance.

3. Administration Costs

Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of the Revenue and Financial Services Act the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of PEBA. In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to subsection 31(6.1) of The Revenue and Financial Services Act, effective April 1, 1988, sums required for the purpose of administering the Public Employees Group Life Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

4. Subsequent Events

Effective January 1, 1991, the Plan is being administered by the Co-operators Life Assurance Company.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Agricultural Returns Stabilization Fund as at March 31, 1991 and the statements of revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

W. K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
September 4, 1991 except
as to Cow Calf to Finish
Market and Feeder Finish
Market Insurance Plans which
are as of October 1, 1991

Statement 1

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND
BALANCE SHEET
As at March 31

	1991				1990
	Saskatchewan Hog Assured Returns Program	Cow Calf to Finish Market Insurance Plan	Feeder Finish Market Insurance Plan	Total	Total
ASSETS					
Cash	$ 288,447	$ 351,127	$ 399,007	$ 1,038,581	$ 3,152,130
Accounts receivable:					
- Department of Agriculture and Food	16,613	1,793,115	10,509,554	12,319,282	12,027,856
- Saskatchewan Pork Producers Marketing Board	33,170	---	---	33,170	199,893
- Producers	5,278	382,974	45,707	433,959	765,390
- Saskatchewan Beef Stabilization Board - producers trust account	---	(1,533)	4,390	2,857	(14,987)
- Agriculture Stabilization Board (Canada) (Note 5)	---	---	---	---	471,938
- Other	---	(42,296)	58,259	15,963	13,951
Accrued interest receivable	1,869	2,626	2,983	7,478	34,734
	$ 345,377	$ 2,486,013	$ 11,019,900	$ 13,851,290	$ 16,650,905
LIABILITIES AND FUND BALANCE					
Liabilities:					
Stabilization payable to producers	$ 325,479	$ 7,435	$ 43,207	$ 376,121	$ 1,269,361
Loans - Department of Agriculture and Food (Note 1(c))	35,089,692	48,126,214	69,996,057	153,211,963	154,622,681
Accrued interest payable	---	---	---	---	104,336
Other	---	220	3,225	3,445	33,547
Fund Balance:					
(Fund deficiency) - Statement 2 (Note 4)	(35,069,794)	(45,647,856)	(59,022,589)	(139,740,239)	(139,379,020)
	$ 345,377	$ 2,486,013	$ 11,019,900	$ 13,851,290	$ 16,650,905

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
For the Year Ended March 31

	1991				1990
	Saskatchewan Hog Assured Returns Program	Cow Calf to Finish Market Insurance Plan	Feeder Finish Market Insurance Plan	Total	Total
Revenue					
Producer contributions (Note 4)	$ 165,424	$ ---	$ ---	$ 165,424	$ 4,002,165
Department of Agriculture and Food (Note 4)	165,424	---	---	165,424	4,002,165
Producer buyouts and cancellations (Note 6)	---	91,802	66,352	158,154	---
Interest	9,580	50,789	160,730	221,099	417,939
	340,428	142,591	227,082	710,101	8,422,269
Expenditure					
Stabilization to producers (Notes 4 and 5)	1,051,541	---	---	1,051,541	17,659,182
Loan interest (Note 1(c))	14,559	---	---	14,559	6,006,127
Bad debt expense (recovery)	1,590	(1,979)	(4)	(393)	(376,356)
Other	2,853	2,642	118	5,613	6,596
	1,070,543	663	114	1,071,320	23,295,549
(Deficiency) of revenue over expenditure	(730,115)	141,928	226,968	(361,219)	(14,873,280)
Fund balance (deficiency), beginning of year	(34,339,679)	(45,789,784)	(59,249,557)	(139,379,020)	(124,505,740)
Fund balance (deficiency), end of year (Notes 4 and 5)	$(35,069,794)	$(45,647,856)	$(59,022,589)	$(139,740,239)	$(139,379,020)

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1991	1990
Cash from (used in) operations:		
(Deficiency) of revenue over expenditure	$ (361,219)	$(14,873,280)
Net change in non-cash working capital balance	(341,612)	(16,410,968)
Cash used in operations	(702,831)	(31,284,248)
Cash provided by financing activities:		
(Decrease) increase in loans advanced from the Department of Agriculture and Food	(1,410,718)	31,942,108
Net increase (decrease) in cash during the year	(2,113,549)	657,860
Cash, beginning of year	3,152,130	2,494,270
Cash, end of year	$ 1,038,581	$ 3,152,130

(See accompanying notes to the financial statements)

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

These financial statements are prepared on the accrual basis of accounting. The following are the other significant accounting policies:

a) Revenue Recognition

Producer contributions and government contributions are recognized on the basis of slaughter date.

b) Government Contributions

In accordance with Section 6(2) of The Saskatchewan Hog Assured Returns Program Regulations, 1983 and in accordance with Section 7(2) of both The Cow Calf to Finish Market Insurance Plan Regulations and The Feeder Finish Market Insurance Plan Regulations, the Department of Agriculture and Food, from money appropriated under the Act, contributes a matching amount equal to the total of levies charged to participants.

c) Loans from the Department of Agriculture and Food

The following loans from the Department of Agriculture and Food can not be repaid from the future operations of the Saskatchewan Agricultural Returns Stabilization Fund (Fund) and as a consequence they have been fully provided for in the financial statements of the Consolidated Fund. However, to maintain accountability of the stabilization programs, and until further direction is received from the Department, these loans will continue to be reflected in these financial statements at their carrying value.

Effective October 31, 1989, the terms and conditions for the following loans were changed by Order-in-Council 298/90 to provide that no interest be charged or assessed on these loans. Accordingly, these financial statements do not reflect any interest cost subsequent to October 31, 1989.

i) Saskatchewan Hog Assured Returns Program (SHARP)

In accordance with Section 9 of The Saskatchewan Agricultural Returns Stabilization Act (Act), loans from the Department of Agriculture and Food can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 288/86 authorized loans not exceeding $35 million to be made to the SHARP account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the preceding six month average cost of money to the Consolidated Fund for that period.

ii) Cow Calf to Finish Market Insurance Plan

In accordance with Section 9 of the Act, loans can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 1040/85 authorized loans not exceeding $50 million to be made to the Beef Stabilization Account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the average cost of money to the Consolidated Fund for each six month period. Order-in-Council 790/85 provided that no interest be charged on the first $13,127,303 of the loan.

iii) Feeder Finish Market Insurance Plan

In accordance with Section 9 of the Act, loans can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 713/89 authorized loans not exceeding $80 million to be made to the Beef Stabilization Account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the average cost of money to the Province for each six month period.

2. Authority

The Saskatchewan Agricultural Returns Stabilization Fund was established by The Saskatchewan Agricultural Returns Stabilization Act to carry out the following programs established by the Lieutenant Governor in Council to stabilize returns to producers:

i) Saskatchewan Hog Assured Returns Program (SHARP)

This program was established in 1976 under regulations issued pursuant to The Saskatchewan Agricultural Returns Stabilization Act. These regulations have been revoked and the program continues under The Saskatchewan Hog Assured Returns Program Regulations, 1983 (Order-in-Council 998/83) effective July 1, 1983.

ii) Cow Calf to Finish Market Insurance Plan

This Plan was established in 1982 under regulations issued pursuant to The Saskatchewan Agricultural Returns Stabilization Act. These regulations were revoked and the plan was continued under the Cow Calf to Finish Market Insurance Plan regulations authorized by Order-in-Council 457/83. Order-in-Council 309/90 terminated the Cow Calf to Finish Market Insurance Plan effective March 31, 1990.

iii) Feeder Finish Market Insurance Plan

This Plan was established under regulations authorized by Order-in-Council 456/83 pursuant to The Saskatchewan Agricultural Returns Stabilization Act. Order-in-Council 758/89 terminated the Feeder Finish Market Insurance Plan effective October 1, 1989.

3. Related Party Transactions

Administrative Expenses

The Saskatchewan Hog Assured Returns Program (SHARP) is administered by the Saskatchewan Pork Producers Marketing Board. No costs for the administration of SHARP are included in these financial statements.

The Cow Calf to Finish Market Insurance Plan and the Feeder Finish Market Insurance Plan are administered by the Saskatchewan Beef Stabilization Board. No costs for the administration of the Cow Calf to Finish Market and Feeder Finish Market Insurance Plans are included in these financial statements.

4. Phase-out

a) Saskatchewan Hog Assured Returns Program (SHARP)

The Government of Saskatchewan has joined a national tripartite price stabilization scheme for hogs. The agreement called for a complete phase-out of SHARP over the five years commencing April 1, 1986. As a result, SHARP has been terminated effective March 31, 1991. Also, according to this agreement, SHARP quarterly stabilization payments to producers who are members of both SHARP and National Tripartite scheme are reduced by the amount of stabilization payable under the National Tripartite scheme.

b) Cow Calf to Finish Market and Feeder Finish Market Insurance Plans

The Government of Saskatchewan has joined a national tripartite price stabilization scheme for feeder calves, feeder cattle, and slaughter cattle. As a result of joining the scheme, the Cow Calf to Finish Market Insurance Plan was terminated on March 31, 1990 and the Feeder Finish Market Insurance Plan was terminated on October 1, 1989.

5. SHARP Reimbursement from Agriculture Stabilization Board (Canada) (ASB)

During 1989, the definition of a quarter for the purpose of quarterly National Tripartite Stabilization payments was changed by ASB from a calendar quarter to a thirteen consecutive week period corresponding to the Livestock Weekly schedule. This change was retroactive to January 1, 1986.

This change meant that for the 1988 calendar year SHARP stabilization payments were higher than those that would have been paid under the new definition of a quarter.

In April 1989, SHARP was able to negotiate with ASB reimbursements of extra payments the program made to participating producers in 1988. These payments totalled $471,938.

6. Producer Buyouts and Cancellations

The Cow Calf to Finish Market and Feeder Finish Market Insurance Plans allow producers to "buyout" of the plans if they meet certain criteria. In a buyout, a producer is deemed to have never been a participant in the plan. As a result, a producer who buys out of a plan owes the Saskatchewan Agricultural Returns Stabilization Fund (Fund) the excess of:

i) all stabilization payments made to the producer by the Fund, less

ii) all levies paid by the producer to the Fund.

The gain is recognized in the year in which management authorizes the buyout. If levies paid exceed stabilization payments made, no amount is owed by either the producer or the Fund.

Cancellation of stabilization payments owing to producers relating to prior years sales occur for various reasons. This includes management of the Fund cancelling stabilization payments when they are unable to contact the producer or when the producer does not provide necessary documentation or support to allow for the release of a stabilization payment.

7. Contingency

A possibility exists that the Saskatchewan Beef Stabilization Board will be named as a defendant in a law suit. The outcome of this possible law suit is not determinable at this time. Any payments arising from this possible law suit may be a charge on operations of the Saskatchewan Agricultural Returns Stabilization Fund in the year in which it is settled.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheets of the General Fund and Contingency Fund of the Saskatchewan Alcohol and Drug Abuse Commission as at March 31, 1991 and the statements of equity in fixed assets, revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 4, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION GENERAL FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current assets		
Cash (Note 5)	$ 669,623	$ 521,697
Accounts receivable	466,469	534,749
Accountable advances	16,767	18,028
Total current assets	1,152,859	1,074,474
Fixed assets at cost	634,958	618,831
	$1,787,817	$1,693,305
LIABILITIES AND EQUITY		
Current liabilities		
Accounts payable	$ 393,376	$ 364,741
Equity		
Equity in fixed assets (Statement 2)	634,958	618,831
Fund balance (Statement 3)	759,483	709,733
	1,394,441	1,328,564
	$1,787,817	$1,693,305

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION
GENERAL FUND

STATEMENT OF EQUITY IN FIXED ASSETS

Year Ended March 31

	1991	1990
Balance, beginning of year	$ 618,831	$ 614,329
Add: Purchases	20,782	55,551
	639,613	669,880
Deduct: Disposals	4,655	51,049
Balance, end of year - to Statement 1	$ 634,958	$ 618,831

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION
GENERAL FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31

	1991	1990
Revenue:		
Grant from Department of Health	$14,869,065	$15,755,624
Other	207,892	260,578
	15,076,957	16,016,202
Collections on behalf of patient care	---	1,236
	15,076,957	16,017,438
Expenditure:		
Executive administration	484,771	441,530
Regional services		
Regional services - North	475,364	496,984
- Central	626,998	636,984
- South	475,122	480,094
Calder Rehabilitation Centre	1,391,402	1,416,160
Regina Rehabilitation Centre	882,304	857,875
Provincial services		
Administration	365,781	337,957
Prevention and training	1,290,902	1,236,799
Evaluation and research	381,475	399,752
Total all divisions	6,374,119	6,304,135
Grants:		
Grants per agreement	9,886,372	10,013,827
Recovery of prior year's surplus	(1,233,284)	(304,757)
Total grants payments (Schedule 1)	8,653,088	9,709,070
	15,027,207	16,013,205
Payments on behalf of patient care	---	1,236
	15,027,207	16,014,441
Excess of revenue over expenditure	49,750	2,997
Fund balance, beginning of year	709,733	706,736
Fund balance, end of year - to Statement 1	$ 759,483	$ 709,733

(See accompanying notes to the financial statements)

Statement 4

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION
GENERAL FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Excess of revenue over expenditure	$ 49,750	$ 2,997
Changes in non-cash working capital items:		
Decrease (increase) in accounts receivable	68,280	(525,792)
Decrease (increase) in accountable advances	1,261	(5,150)
Increase (decrease) in accounts payable	28,635	(208,950)
Net change in non-cash working capital items	98,176	(739,892)
Cash provided by (used in) operating activities	147,926	(736,895)
Cash position, beginning of year	521,697	1,258,592
Cash position, end of year	$ 669,623	$ 521,697

(See accompanying notes to the financial statements)

Statement 5

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION
CONTINGENCY FUND

BALANCE SHEET

As At March 31

	1991	1990
ASSETS		
Cash	$ 45,649	$ 37,756
Accrued interest receivable	1,209	34
	$ 46,858	$ 37,790
FUND BALANCE		
Fund balance (Statement 6) (Note 3)	$ 46,858	$ 37,790

(See accompanying notes to the financial statements)

Statement 6

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION CONTINGENCY FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31

	1991	1990
Revenue:		
Donations	$ 5,484	$ 410
Interest	4,542	3,956
	10,026	4,366
Expenditure:		
Special projects	958	3,000
Excess of revenue over expenditure	9,068	1,366
Fund balance, beginning of year	37,790	36,424
Fund balance, end of year - to Statement 5	$ 46,858	$ 37,790

(See accompanying notes to the financial statements)

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Accrual Accounting

The Commission follows the accrual basis of accounting except where noted.

b) Fixed Assets

The Commission follows the policy of charging to current year's expenditure the full cost of all fixed assets purchased during the year. The Commission reports on its balance sheet the costs of all fixed assets owned with a corresponding figure reported as "Equity in Fixed Assets". No depreciation is recorded.

c) Grant Expenditures

Annual operating grants are provided to eligible agencies under agreements entered into with these agencies. Under these agreements, surpluses are to be recovered by the Commission. Notwithstanding this, a surplus retention policy exists, allowing agencies to retain a portion of surpluses achieved and to use them for specific purposes. The Commission does not fund deficits incurred by funded agencies.

Any surpluses to be recovered above the stated surplus retention policy, are determined by the Commission based on the audited financial statements of the agencies and are recorded in the following year.

2. Legislative Authority

The Saskatchewan Alcohol and Drug Abuse Commission operates under the authority of The Alcohol and Drug Abuse Commission Act. The Commission was created to address matters of addiction to alcohol and other drugs and is charged with providing leadership in research, prevention and treatment in the addictions field. The purpose of the Commission, therefore, is to counteract the incidence and prevalence of alcohol and other drug abuse in Saskatchewan.

3. Contingency Fund

The Contingency Fund is used to account for donations received by the Commission as authorized under Section 9 of The Alcohol and Drug Abuse Commission Act. In accordance with regulations established by the Commission, only revenue from private sources may be placed in the fund and expenditures may be made for special purposes such as research, travel, scholarships, bursaries, equipment and property. Although the regulations do not specify the accounting treatment of interest earned by the fund, the Commission has adopted the policy of including interest as revenue of the fund.

4. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled agencies and corporations with which the Commission is related. Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

5. Cash

After April 1, 1989, the Commission ceased using its own bank account for operating transactions. Operating funds are now held on deposit in the Consolidated Fund and earn interest on a daily basis.

6. Accommodation

Effective April 1, 1987, the Commission began paying for accommodation provided by the Saskatchewan Property Management Corporation (SPMC). Payments are made in amounts determined by SPMC and approved annually by Treasury Board. For the year ended March 31, 1991, the Commission paid $801,213 (1990 - $1,003,423) to SPMC for accommodation.

7. Changes in Accounting Policy

The Commission has reviewed the recent recommendations issued by the Canadian Institute of Chartered Accountants regarding accounting for government transfers. As a result of this review, the basis of recognition of surpluses to be recovered from funded agencies has been changed to recognize a receivable in the following year when a reasonable estimation of the amount can be made.

The financial statements of prior years have been restated to apply the change in accounting policy retroactively. The effect of the change is to decrease grant expenditures and increase the excess of expenditure over revenue by $104,527 in 1991 and $304,757 in 1990. In addition, accounts receivable and fund balances have been increased by $409,284 and $304,757 at March 31, 1991 and March 31, 1990, respectively.

Schedule 1

SASKATCHEWAN ALCOHOL AND DRUG ABUSE COMMISSION
GENERAL FUND

SCHEDULE OF GRANT EXPENDITURES

Year Ended March 31

	1991	1990
Grants:		
Angus Campbell Centre	$ 494,960	$ 392,590
Battleford Out-Patient Centre	100,618	93,210
Kiyenaw (Buffalo Narrows) Out-Patient Centre	81,550	75,560
Clearwater Rehabilitation Centre	81,410	68,250
Community Development	23,550	22,867
CADAC Out-Patient Centre (Creighton)	81,690	75,960
Crysler Residence	129,972	101,500
Danny Fisher Centre	99,410	96,270
Detox Centre	374,428	369,340
Hopeview Recovery Home	132,539	117,610
George Bailey Centre (Humboldt)	80,590	74,770
Hudson Bay Assessment & Referral	35,956	18,750
Ile-a-la Crosse Rehabilitation Centre	303,360	319,630
Kipling Out-Patient Centre	52,504	49,520
Mitho Meeno Out-Patient Centre (La Ronge)	76,410	60,940
Larson Intervention Centre	384,803	386,770
Robert Simard Centre (Meadow Lake)	89,340	76,960
Melfort Out-Patient Centre	88,200	79,170
Dr. Cohen Centre (Melville)	79,110	76,460
Saskatchewan Native Alcohol Council Corporation (SNACC) Board Meeting	1,646	---
SNACC Core	408,730	403,000
SNACC Out-Patient and Crisis Centres	158,798	154,600
SNACC Rehabilitation Centres	827,740	809,550
SNACC Youth Centres	186,070	173,090
Palliser Alcohol & Drug Abuse	35,000	---
Parkland Out-Patient Centre	71,050	65,240
Pine Island Out-Patient Centre	79,650	65,100
Pine Lodge	652,126	634,950
Pride Canada	10,000	10,000
Prince Albert Out-Patient Centre	120,310	121,880
Recovery Manor	152,805	131,270
Sandy Bay Out-Patient Centre	86,060	78,250
Saskatoon School Division No. 13	66,336	---
St. Louis Rehabilitation Centre	619,247	406,673
Walter A. "Slim" Thorpe Centre	257,790	247,530
Whitespruce Rehabilitation Centre	2,097,130	3,819,610
University of Regina	32,200	32,200
	$8,653,088	$9,709,070

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Archives Board as at March 31, 1991 and the statements of revenue, expenditure and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 23, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN ARCHIVES BOARD

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current:		
Due from the University of Saskatchewan	$ 134,301	$ 105,571
Accounts receivable	3,990	19,453
	138,291	125,024
Fixed:		
Equipment - owned	291,964	289,422
Equipment - under capital lease	7,032	22,549
	298,996	311,971
	$ 437,287	$ 436,995
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 34,060	$ 33,900
Obligation under capital lease (Note 2)	7,032	22,549
Deferred revenue	12,250	18,958
	53,342	75,407
Equity:		
Equity in equipment	291,964	289,422
Balance of fund (Statement 2)	91,981	72,166
	383,945	361,588
	$ 437,287	$ 436,995

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN ARCHIVES BOARD

STATEMENT OF REVENUE, EXPENDITURE AND BALANCE OF FUND

For the year Ended March 31

	1991	1990
Revenue:		
Grants:		
Department of Culture, Multiculturalism and Recreation	$1,185,334	$ 22,500
Department of Parks, Recreation and Culture	---	1,277,700
Department of Education	44,000	20,000
Canadian Council of Archives	36,511	67,762
	1,265,845	1,387,962
Services for Regina and Saskatoon	75,974	71,636
Photocopy sales	44,740	45,426
Magazine sales	7,947	10,323
Miscellaneous	11,363	9,778
	1,405,869	1,525,125
Expenditures:		
Salaries and benefits	903,891	958,541
Administrative services	443,255	531,712
Printing and postage	24,834	39,759
Equipment	2,542	20,406
Materials and supplies	11,532	15,883
	1,386,054	1,566,301
Excess revenue over expenditure (expenditure over revenue)	19,815	(41,176)
Balance of fund, beginning of year	72,166	113,342
Balance of fund, end of year - to Statement 1	$ 91,981	$ 72,166

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN ARCHIVES BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities:		
Excess of revenue over expenditure	$ 19,815	$ (41,176)
Add back: amortization of lease	15,516	7,923
Net change in non-cash working capital balances	8,915	211,230
Cash provided by operating activities	44,246	177,977
Cash provided by (used in) investing activities:		
Fixed asset acquired through capital lease	---	(30,472)
Cash provided by (used in) financing activities:		
Obligation under capital lease	---	30,472
Repayment of obligation	(15,516)	(7,923)
Cash provided by (used in) financing activities	(15,516)	22,549
Total cash provided (used) during the year	28,730	170,054
Due from/(to) The University of Saskatchewan, beginning of year	105,571	(64,483)
Due from The University of Saskatchewan, end of year (to Statement 1)	$ 134,301	$ 105,571

(See accompanying notes to the financial statements)

THE SASKATCHEWAN ARCHIVES BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type.

a) Accrual Accounting

The financial statements are prepared in accordance with the accrual basis of accounting except that no depreciation is charged against fixed assets.

b) Fixed Assets

The Saskatchewan Archives Board follows the policy of charging to current year's expenditure the full cost of all fixed assets purchased during the year. Equipment costing in excess of $1,000 purchased after March 31, 1975 is also recorded at cost on the balance sheet, with a corresponding figure recorded as "Equity in Fixed Assets".

The cost of equipment acquired under capital lease arrangements is amortized over the term of the lease.

The Board has placed a nil value on the permanent collection of archival materials for financial statement purposes.

The cost of materials used to preserve the archival collection is expensed.

2. Capital Lease Obligation

The Saskatchewan Archives Board has entered into a capital lease agreement for computer equipment. Future lease payments under this agreement are as follows:

1992	7,245
Less interest at 13.8%	(213)
	$7,032

During the year, lease repayments totalled $17,387 of which $1,871 related to interest costs. At the end of the lease The Saskatchewan Archives Board has the option to purchase this equipment based on fair market value.

3. Authority

The Saskatchewan Archives Board was established under the authority of The Archives Act for the purpose of acquiring and preserving historical documents relating to the history of Saskatchewan and providing these documents to the public for research purposes.

4. Related Party Transactions

Administrative services are provided at nominal charge to the Board by The University of Saskatchewan and The University of Regina.

The Board pays the Saskatchewan Property Management Corporation for office space it leases in Regina. Lease payments totalled $322,843 in 1991 (1990 - $421,274).

Other amounts due to/from related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Arts Board as at March 31, 1991 and the statement of revenue, expenditure and unappropriated fund balance, appropriated fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 25, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN ARTS BOARD

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Current assets:		
Cash	$ 374,733	$ 64,259
Accounts receivable	12,654	4,868
Prepaid expenses	1,575	---
Prepaid grants (Note 1(c))	652,713	1,072,839
Total current assets	1,041,675	1,141,966
Fixed assets:		
Permanent collection (Notes 1(b), 3)	559,161	559,161
Equipment and furnishings - cost (Notes 1(b) and 4)	265,766	264,708
	824,927	823,869
	$1,866,602	$1,965,835
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable		
- Department of Parks and Renewable Resources	$ 207,417	$ 276,556
- other	1,798	49,704
	209,215	326,260
Equity:		
Equity in permanent collection	559,161	559,161
Equity in equipment and furnishings	265,766	264,708
Appropriated fund balance (Note 1(d) and 4) (Statement 3)	832,460	815,706
Unappropriated fund balance (Statement 2)	---	---
	1,657,387	1,639,575
	$1,866,602	$1,965,835

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN ARTS BOARD

STATEMENT OF REVENUE, EXPENDITURE AND UNAPPROPRIATED FUND BALANCE

For the Year Ended March 31

	1991	1990
Revenue:		
Grants:		
- Western Canada Lotteries Saskatchewan Division	$1,500,000	$1,500,000
- Department of Culture, Multiculturalism and Recreation	1,904,400	1,904,400
Saskatchewan School of the Arts		
- fees and miscellaneous (Note 6)	---	208,471
Interest	63,705	70,071
Permanent collection		
- rental fees	20,510	7,483
- donated works of Art (Note 1(b)(ii))	---	8,525
Other Income	62	7,678
	3,488,677	3,706,628
Expenditure:		
Performing Arts Program	1,070,909	1,276,770
Visual Arts Program	806,988	862,404
Interdisciplinary Program	621,827	677,242
Literary Arts Program	484,737	532,507
Administration	389,773	315,792
Permanent Arts Collection	95,674	189,231
Saskatchewan School of the Arts (Note 6)	2,015	662,644
	3,471,923	4,516,590
Excess (deficiency) of revenue over expenditure	16,754	(809,962)
Unappropriated fund balance, beginning of year	---	870,831
Add transfers from appropriated fund balance (Statement 3)	815,706	754,837
Deduct amounts appropriated during the year (Statement 3)	(832,460)	(815,706)
Unappropriated fund balance, end of year (Statement 1)	$ ---	$ ---

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN ARTS BOARD

STATEMENT OF APPROPRIATED FUND BALANCE

As at March 31

	1991	1990
Balance, beginning of year	$ 815,706	$ 754,837
Deduct appropriations transferred to unappropriated fund balance (Statement 2)	(815,706)	(754,837)
Add appropriations for the year (Statement 2)	832,460	815,706
Balance, end of year (Statement 1)	$ 832,460	$ 815,706

(See accompanying notes to the financial statements)

Statement 4

THE SASKATCHEWAN ARTS BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991	1990
Cash (used in) provided by operating activities:		
Excess (deficiency) of revenue over expenditure	$ 16,754	$ (809,962)
Changes in non-cash working capital:		
Decrease (increase) in prepaid grants	420,126	(400,592)
(Increase) decrease in accounts receivable	(7,786)	11,441
(Increase) decrease in prepaid expenses	(1,575)	1,319
Increase (decrease) in accounts payable	(117,045)	298,340
Net change in non-cash working capital	293,720	(89,492)
Cash (used in) provided by operating activities	310,474	(899,454)
Cash position at beginning of year	64,259	963,713
Cash position at end of year	$ 374,733	$ 64,259

(See accompanying notes to the financial statements)

THE SASKATCHEWAN ARTS BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting except that no depreciation is charged against fixed assets.

b) Purchased and Donated Fixed Assets

i) The purchase of fixed assets and works of art for the permanent collection are charged as an expense in the Statement of Revenue, Expenditure and Unappropriated Fund Balance in the year of purchase and are not depreciated.

ii) Donated works of art for the permanent collection are recorded as revenue at their fair market value at the time of donation with a corresponding charge to expenses in the Statement of Revenue, Expenditure and Unappropriated Fund Balance and are not depreciated.

To maintain accountability for fixed assets and the permanent collection, they are recorded as balance sheet assets with a corresponding entry to "Equity in equipment and furnishings" or "Equity in permanent collection." On disposition, the book value of all equipment and permanent collection items are removed from the accounts and any proceeds on disposals are recorded as revenue.

c) Grant Expenditures

Grants awarded for the purpose of funding the recipients for a specified time period are expensed in the financial statements in a manner directly related to the period for which the funding was provided. Consequently, grants which have been paid but which pertain to periods beyond the Board's fiscal year end are recorded as prepaid grants. Unconditional grants are expensed when paid.

d) Appropriations

Appropriations from the unappropriated fund balance are made to reflect future expenditures of a specific or major nature and grant expenditures which relate to the next year. All appropriations are approved by the Board.

2. Authority

The Saskatchewan Arts Board operates under the authority of The Arts Board Act. Under this Act, The Saskatchewan Arts Board Fund was created and all the transactions reflected in these statements are conducted through this fund.

3. Fixed Assets

a) Permanent Collection

	1991 Book Value	1990 Book Value
Paintings and prints	$390,529	$390,529
Sculpture	109,209	109,209
Crafts	57,428	57,428
Films	1,995	1,995
	$559,161	$559,161

During the year the Board purchased works of art for the permanent collection totalling $0 (1990 - $45,871) and received donations of art works valued at $0 (1990 - $8,525).

In August 1989, the permanent collection was appraised by the Professional Art Dealers Association of Canada, and assigned a value of $1,009,478 on the basis of market value.

b) Equipment and Furnishings

	Cost March 31/91	Cost March 31/90
Equipment and Furnishings	$265,766	$264,708

During the year the Board purchased equipment totalling $1,058 (1990 - $19,643).

4. Appropriated Fund Balance

Appropriated Fund Balance consists of the following items:

	1991	1990
Grants for next year (Note 1(d))	$ 830,106	$ 813,406
Brian Painchaud Memorial Fund	2,354	2,300
	$ 832,460	$ 815,706

5. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which The Saskatchewan Arts Board is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

6. Discontinued Operation

During the 1990 year the Board discontinued the operations of the Saskatchewan School of Arts.

AUDITOR'S REPORT

February 22, 1991

To the Members of the Legislative Assembly
Province of Saskatchewan:

We have audited the statements of financial position of the Saskatchewan Auto Fund as at December 31, 1990 and 1989 and the statements of operations and rate stabilization reserve changes in financial position for the years then ended. These financial statements are the responsibility of the management of Saskatchewan Government Insurance as administrator of the Fund. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

Chartered Accountants
Regina, Saskatchewan

STATEMENT OF FINANCIAL POSITION

December 31	1990	1989
	(Thousands of $)	
Assets		
Cash and Investments Maturing Within One Year	$ 90,880	$ 67,051
Accounts Receivable	14,146	13,392
Deferred Policy Acquisition Costs	6,202	5,737
Prepaid Expenses and Inventories	2,633	1,480
Long-Term Investments (Note 3)	278,109	278,483
Net Investment in Capital Lease (Note 4)	8,609	8,734
Property and Equipment (Note 5)	26,590	21,947
	$427,169	$396,824
Liabilities		
Accounts Payable and Accrued Charges	$ 6,958	$ 5,506
Premium Taxes Payable	10,053	9,721
Provision for Unpaid Claims (Note 6)	249,435	249,214
Unearned Premiums	115,696	111,800
	382,142	376,241
Rate Stabilization Reserve	45,027	20,583
	$427,169	$396,824

(See accompanying notes)

STATEMENT OF OPERATIONS AND RATE STABILIZATION RESERVE

Year Ended December 31	1990	1989
	(Thousands of $)	
Premiums Written	$251,329	$243,016
Premiums Earned	$247,765	$236,411
Investment Earnings (Note 7)	35,155	35,696
Other Income (Note 8)	1,536	2,366
Total Revenue	284,456	274,473
Claims Incurred	219,559	212,023
Issuer Fees	7,168	4,888
Premium Taxes	9,911	9,456
Administrative Expenses	23,374	22,629
Total Claims and Expenses	260,012	248,996
Net Increase to Rate Stabilization Reserve	24,444	25,477
Rate Stabilization Reserve:		
Balance Beginning of Year	20,583	(4,894)
Balance End of Year	$ 45,027	$ 20,583

(See accompanying notes)

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31	1990	1989
	(Thousands of $)	
Operating Activities		
Net Increase to Rate Stabilization Reserve	$ 24,444	$ 25,477
Depreciation and Amortization	1,560	1,797
Realized Gains on Disposal of Investments and Property and Equipment	(18)	(1,973)
Investment Write Down	2,015	—
	28,001	25,301
Increase in Deferred Policy Acquisition Costs	(465)	(882)
Increase in Accounts Receivable	(754)	(1,707)
(Increase) Decrease in Prepaid Expenses and Inventories	(1,153)	404
Increase in Provision for Unpaid Claims	221	4,671
Increase in Unearned Premiums	3,896	6,331
Increase (Decrease) in Accounts Payable and Accrued Charges	1,452	(1,348)
Increase in Premium Taxes Payable	332	557
Cash Provided By Operating Activities	31,530	33,327
Investing Activities		
Long-Term Investments		
—Purchases	(43,699)	(104,345)
—Proceeds on Sale	42,250	73,584
Capital Lease Repayment	125	113
Property and Equipment		
—Purchases	(6,626)	(2,764)
—Proceeds on Disposal	249	419
Cash Used for Investing Activities	(7,701)	(32,993)
Increase in Cash and Investments Maturing Within One Year	23,829	334
Cash and Investments Maturing Within One Year: Balance Beginning of Year	67,051	66,717
Balance End of Year	$90,880	$67,051

(See accompanying notes)

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

The Fund's accounting policies are in accordance with generally accepted accounting principles. The following are considered to be significant:

PREMIUMS

Premiums written are taken into income over the terms of the related policies. Premiums not yet taken into income represent the portion of the policy premiums relating to the unexpired term of each policy.

DEFERRED POLICY ACQUISITION COSTS

Premium taxes are deferred and then charged to expense over the same basis as premiums written are taken into income. Issuer fees for vehicle transactions are deferred and then charged to expense over the terms of the insurance policies to which such costs relate.

INVESTMENTS

Bonds, debentures and mortgages are recorded at amortized cost. Shares are recorded at cost. Investments are written down when there is a decline in value that is other than temporary.

INVESTMENT EARNINGS

Interest is recorded as income on the accrual basis. Dividends are recorded as income on the record date. Gains and losses realized on the disposal of investments are recognized in income on the date of sale.

PROVISION FOR UNPAID CLAIMS

The provision for unpaid claims includes the estimated cost to the Fund of reported claims, an estimate based on the claims settlement experience of the Fund of the cost of claims incurred but not reported, and an estimate of adjustment expenses to be incurred on the settlement of these claims.

Long-term disability entitlements are recorded on a discounted basis to take account of the time value of money.

CAPITAL LEASE

Investment earnings related to the direct financing lease are recognized in a manner that produces a constant rate of return on the investment in the lease. The net investment in the lease is composed of net minimum lease payments less unearned finance income.

PROPERTY AND EQUIPMENT

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is recorded on a straight-line basis, commencing in the year in which the assets are placed in service, over the estimated useful lives of the fixed assets as follows:

Buildings	$2^{1/2}$–5%
Computer Equipment	20–50%
Other Equipment	20%

FOREIGN CURRENCY TRANSLATION

Share investments, revenues and expenses are translated at the exchange rate in effect at the transaction date.

ADMINISTRATIVE AND CLAIMS ADJUSTING EXPENSES

Saskatchewan Government Insurance (SGI) as administrator of the Saskatchewan Auto Fund provides certain services to both the Fund and SGI. The administrative and claims adjusting expenses relating to these services are charged to the Fund and SGI on the basis of specific allocations.

Direct administrative expenses are charged directly to the Fund's operations.

2. STATUS OF THE FUND

The Saskatchewan Auto Fund was established effective January 1, 1984, by an amendment to the Automobile Accident Insurance Act (Chapter A-35, Revised Statutes of Saskatchewan 1978).

The accumulated earnings of the Saskatchewan Auto Fund in the Rate Stabilization Reserve are for the future benefit of Saskatchewan's motoring public and cannot be used for the payment of general dividends.

3. LONG-TERM INVESTMENTS

The components of the Fund's long-term investments are as follows:

(Thousands of $)

	1990		1989	
	Book Value	Market Value	Book Value	Market Value
Bonds and Debentures	$182,548	$178,332	$192,951	$194,326
Shares and Convertible Bonds	75,410	74,249	71,708	80,432
Mortgages	18,596	18,532	13,824	13,879
Real Estate	1,555	1,580	–	–
Total Long-Term Investments	$278,109	$272,693	$278,483	$288,637

On December 31, 1990, the Fund purchased the mortgage investments of SGI, a related party, at the market value of $5,035,000.

4. NET INVESTMENT IN CAPITAL LEASE

The Fund, as lessor, has a 63 per cent interest in a lease agreement with a Saskatchewan Crown Corporation for a term of thirty years (twenty years remaining) on property in Prince Albert, Saskatchewan. The lease transferred substantially all of the benefits and risks incident with the ownership of the property to the lessee.

The Fund's net investment in capital lease includes the following:

	(Thousands of $)	
	1990	1989
Total Minimum Lease Payments Receivable ($995,000 per year)	$20,144	$21,138
Unearned Income	(11,535)	(12,404)
Net Investment in Capital Lease	$ 8,609	$ 8,734

5. PROPERTY AND EQUIPMENT

The components of the Fund's investment in property and equipment, as well as the related accumulated depreciation, are as follows:

	(Thousands of $)			
	1990			1989
	Cost	Accum. Depr.	Net Book Value	Net Book Value
Land and Improvements	$ 4,128	$ —	$ 4,128	$ 3,907
Buildings	21,520	5,072	16,448	16,185
Computer and Other Equipment	9,224	3,210	6,014	1,855
Total	$34,872	$8,282	$26,590	$21,947

On December 31, 1990, the Fund purchased the core computing equipment of SGI, a related party, at SGI's net book value of $4,655,000. The original cost and accumulated depreciation of the equipment were $10,475,000 and $5,820,000, respectively.

6. DISCOUNTED CLAIMS RESERVES

Included in the provision for unpaid claims are discounted reserves for long-term disability entitlements in the amount of $13,735,000 (1989—$13,121,000). These reserves have been discounted at 7 per cent to take account of the time value of money.

7. INVESTMENT EARNINGS

The components of investment earnings are as follows:

	(Thousands of $)	
	1990	1989
Interest and Dividends	$36,050	$32,811
Realized Gains on Sale of Investments	250	2,003
Investment Write Down	(2,015)	—
Income from Capital Lease	870	882
Total Investment Earnings	$35,155	$35,696

Share investments which have incurred a decline in market value for a period of more than three years were written down in 1990 by $2,015,000 to their December 31, 1990, market values.

8. SALVAGE DIVISION

The Fund operates a salvage division in order to maximize the derived economic value of salvageable vehicles, vehicle parts and materials available through the claims settlement process. In 1990, total salvage sales were $12,485,000 (1989—$12,487,000); gross earnings on sales were $4,548,000 (1989—$5,118,000); and net earnings were $1,718,000 (1989—$2,473,000). The net earnings of the salvage division are included in other income.

9. RELATED-PARTY TRANSACTIONS

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Fund is related.

The Fund acts as agent for the provincial Department of Finance regarding the collection of driver and motor vehicle licence registration fees and the collection of education and health tax on certain vehicle purchase transactions.

Account balances resulting from these transactions are included in the Statement of Financial Position, and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Beef Stabilization Board as at March 31, 1991 and the statement of revenue, expenditure and surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN BEEF STABILIZATION BOARD

BALANCE SHEET

March 31

		1991		1990
ASSETS				
Current assets:				
Cash		$ 2,589		$1,056,371
Short-term investments		---		2,062,726
Accounts receivable:				
- Accrued interest		157		51,882
- Due from Tripartite Beef Administration Board		474,631		---
- Miscellaneous		3,170		13,741
		480,547		3,184,720
Fixed assets (Notes 1(b) and 4)		---		50,807
Producers' trust fund assets:				
Cash	$ 21,049		$ 11,493	
Accounts receivable	458		112,977	
Due to Cow Calf to Finish Market Insurance Plan	1,533	23,040	14,600	139,070
Tripartite Stabilization Trust Fund Assets:				
Cash	---		1,233,774	
Accounts receivable:				
- Producers (net of allowance)	---		398,040	
- Other	---	---	33,641	1,665,455
		$ 503,587		$5,040,052
LIABILITIES AND EQUITY				
Current liabilities:				
Accounts payable		$ 12,842		$ 158,009
Deferred revenue:				
- Department of Agriculture and Food		---		227,429
Producers' trust fund liabilities:				
Due to producers	$ ---		$ 110,505	
Due to Feeder Finish Market Insurance Plan	4,390		65	
Other	18,650	23,040	28,500	139,070
Tripartite Stabilization Trust Fund Liabilities:				
Department of Agriculture and Food	---		422,294	
Agricultural Stabilization Board	---	---	1,243,161	1,665,455
Equity:				
Surplus (Statement 2)		467,705		2,850,089
		$ 503,587		$5,040,052

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN BEEF STABILIZATION BOARD

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

For the Year Ended March 31

	1991	1990
Revenue:		
Department of Agriculture and Food		
- administration grant	$ 617,933	$1,810,549
Interest	159,721	1,063,634
Marketing fees	---	367,788
Insurance commissions	---	32,577
Miscellaneous	24,381	3,121
	802,035	3,277,669
Expenditure:		
Salaries and employee benefits	510,351	1,183,684
Office supplies	52,792	186,020
Computer services	42,935	169,490
Communications	38,824	149,481
Investigations	34,845	25,052
Accounting and legal	25,999	72,687
Computer maintenance	17,331	26,221
Directors' honoraria and travel	13,875	84,722
Travel and sustenance	11,222	52,702
Bank charges	6,403	12,150
Consultant	4,910	---
Advertising and promotion	4,511	58,628
Amortization and depreciation	4,096	136,649
Bad debt expense	4,123	---
Repairs and maintenance	3,297	11,552
Miscellaneous	2,512	19,471
Collection agency fees	2,388	---
Delivery	2,161	14,746
Loss on disposal	1,365	---
Dues and subscriptions	1,215	16,725
Compliance per diem and travel	908	4,562
Research	---	78,516
Producer information	---	2,250
Fieldmen per diem and travel	---	286
	786,063	2,305,594
Excess of revenue over expenditure	15,972	972,075
Surplus, beginning of year	2,850,089	1,878,014
	2,866,061	2,850,089
Payment to Consolidated Fund (Note 5)	(2,398,356)	---
Surplus, end of year (Statement 1)	$ 467,705	$2,850,089

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN BEEF STABILIZATION BOARD

STATEMENT OF CHANGES IN CASH POSITION

For the Year Ended March 31

	1991	1990
Cash provided by (used in) operations:		
Excess of revenue over expenditure	$ 15,972	$ 972,075
Add charges to operations not requiring an outlay of cash:		
Amortization and depreciation	4,096	136,649
Loss on Disposal of fixed assets	1,365	---
	21,433	1,108,724
Net change in non-cash working capital	(784,931)	536,577
Cash provided by operations	(763,498)	1,645,301
Cash (used for) provided by capital transactions:		
Payment to Consolidated Fund (Note 5)	(2,398,356)	---
Cash used for capital expenditures	(33,576)	(46,569)
Proceeds from sale of fixed assets	78,922	---
	(2,353,010)	(46,569)
(Decrease) increase in cash	(3,116,508)	1,598,732
Cash position, beginning of year	3,119,097	1,520,365
Cash position, end of year	$ 2,589	$3,119,097

(See accompanying notes to the financial statements)

SASKATCHEWAN BEEF STABILIZATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Revenue Recognition

Marketing fee revenue is recognized on the basis of slaughter date.

b) Fixed Assets

Equipment, leasehold improvements and computer hardware are recorded at cost less accumulated depreciation; maintenance and repairs are charged against operations as incurred.

Equipment is depreciated over its estimated useful life on the diminishing balance method at 20% per annum.

Leasehold improvements are amortized over the life of the lease.

Computer hardware is depreciated over its estimated life on the straight-line method at 20% per annum.

c) Producers' Trust Fund

The Producers' Trust Fund was established to collect funds from the sale of producers' cattle to the packing plants and to segregate these funds into amounts held for producers, truckers/assemblers, insurance, stabilization levies and marketing levies and to make payments or transfers to these groups as appropriate.

d) Tripartite Stabilization Trust Fund

The Tripartite Stabilization Trust Fund was established to collect premiums from producers and forward the funds to the Federal Agricultural Stabilization Board. Premium receivables are recorded on the date they become payable to the Board. Effective September 1, 1990 the Tripartite Stabilization Trust Fund was transferred to the Tripartite Beef Administration Board.

2. Incorporation

The Board was established under The Beef Stabilization Act 1980-81, C. B-0.1 and commenced operations on January 1, 1982. The Board's main function is to market beef on behalf of producers and to administer the Cow Calf to Finish Market Insurance Plan and the Feeder Finish Market Insurance Plan.

The Board has also undertaken the delivery of the Tripartite Beef and Honey Stabilization Programs. This function was transferred to the Tripartite Beef Administration Board effective September 1, 1990.

3. Cow Calf to Finish Market Insurance Plan and Feeder Finish Market Insurance Plan

The Board administers the above plans which form part of The Saskatchewan Agricultural Returns Stabilization Fund established under Section 5 of The Saskatchewan Agricultural Returns Stabilization Act. Stabilization transactions are therefore included in the financial statements of The Saskatchewan Agricultural Returns Stabilization Fund.

The Feeder Finish Market Insurance Plan was discontinued effective October 1, 1989 and the Cow Calf to Finish Market Insurance Plan was discontinued effective March 31, 1990.

4. Fixed Assets

The net book values are as follows:

	1991 Net Book Value	1990 Net Book Value
Office equipment	$ ---	$ 39,421
Leasehold improvements	---	8,670
Computer hardware	---	2,716
	$ ---	$ 50,807

The Board sold all fixed assets, at net book value, to the Tripartite Beef Administration Board effective September 1, 1990.

5. Payment to the Consolidated Fund

The Board paid the Consolidated Fund $2,398,356 which represents a partial payment of the surplus remaining after the Feeder Finish Market Insurance Plan and Cow Calf to Finish Market Insurance Plan were discontinued.

6. Related Party Transactions

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

b) Costs borne by other agencies

The Board has not been charged with certain occupancy costs and no provision for these costs is shown in the financial statements.

7. Contingency

The Saskatchewan Beef Stabilization Board has been named as a defendant in a law suit. The outcome of this law suit is not determinable at this time. Any payment arising from this law suit will be a charge on operations of the Board in the year in which it is settled.

A possibility exists that the Saskatchewan Beef Stabilization Board will be named as a defendent in another law suit. The outcome of this possible law suit is not determinable at this time. Any payment arising from this possible law suit may be a charge on operations of the Board in the year in which it is settled.

8. Significant Event

The Tripartite Beef Administration Board was established under the provisions of the Farm Financial Stabilization Act 1989-90 C.F-8.001 to administer the National Tripartite Honey and Beef Stabilization Programs as of September 1, 1990. Effective September 1, 1990 The Saskatchewan Beef Stabilization Board transferred all its fixed assets in the amount of $77,723 and contractual obligations of the Tripartite Stabilization Trust Fund to The Tripartite Beef Administration Board.

9. Comparative Figures

Certain 1990 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Cancer Foundation as at March 31, 1991 and the statements of revenue and expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan	W. K. Strelioff, C.A.
August 20, 1991	Provincial Auditor

Statement 1

SASKATCHEWAN CANCER FOUNDATION

BALANCE SHEET

As at March 31

	1991							1990
	General Fund	Screening Program for Breast Cancer	Major Equipment Grant Fund	Saskatoon Clinic Construction Fund	Research Fund	Trust Fund	Total	Total
ASSETS								
Current:								
Cash and short-term investments	$ 2,293,205	$ 510,418	$ 580,285	$ 5,297	$ 917,523	$ 1,373,159	$ 5,679,887	$ 4,324,140
Accounts receivable:								
- Department of Health	201,800	—	—	—	—	—	201,800	1,100,000
- Other and accrued interest	182,048	10,848	—	—	69,187	20,187	282,270	493,359
Prepaid expenses	40,549	—	—	—	4,350	170	45,069	104,238
Due (to) from other funds	121,896	(24,604)	—	—	(88,701)	(8,591)	—	—
	2,839,498	496,662	580,285	5,297	902,359	1,384,925	6,209,026	6,021,737
Fixed assets (Note 4)	19,703,536	640,403	—	—	167,723	—	20,511,662	21,296,846
	$22,543,034	$ 1,137,065	$ 580,285	$ 5,297	$ 1,070,082	$ 1,384,925	$26,720,688	$27,318,583
LIABILITIES AND EQUITY								
Liabilities:								
Accounts payable:								
- Trade	$ 1,533,073	$ 90,810	$ —	$ —	$ 23,352	$ 11,620	$ 1,658,855	$ 1,675,650
Deferred revenue	4,144	—	—	—	3,493	—	7,637	56,341
	1,537,217	90,810	—	—	26,845	11,620	1,666,492	1,731,991
Equity:								
Fund balance (Statement 3)	21,005,817	1,046,255	580,285	5,297	1,043,237	1,373,305	25,054,196	25,586,592
	$22,543,034	$ 1,137,065	$ 580,285	$ 5,297	$ 1,070,082	$ 1,384,925	$26,720,688	$27,318,583

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN CANCER FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE

Year Ended March 31

	1991							1990
	General Fund	Screening Program for Breast Cancer	Major Equipment Grant Fund	Saskatoon Clinic Construction Fund	Research Fund	Trust Fund	Total	Total
Revenue:								
Grants								
- Department of Health	$22,919,927	$ 1,500,000	$ —	$ —	$ 376,000	$ —	$24,795,927	$21,356,898
- Other	56,000	—	—	—	185,026	—	241,026	179,773
Donations and bequests	—	—	—	—	—	164,854	164,854	169,939
Investment income	—	65,435	56,564	—	110,057	156,496	388,552	290,579
Other income	341,212	82	—	—	—	—	341,294	320,934
	23,317,139	1,565,517	56,564	—	671,083	321,350	25,931,653	22,318,123
Expenditures:								
Clinics and general administration								
Salaries and employee benefits	10,658,300	459,248	—	—	—	—	11,117,548	9,434,806
Medical services	5,551,699	11,194	—	—	—	—	5,562,893	4,835,729
Drugs and medical supplies	4,294,806	—	—	—	—	—	4,294,806	3,626,769
Purchased services								
- laboratory services	419,272	—	—	—	—	—	419,272	351,494
- diagnostic radiology	471,571	—	—	—	—	—	471,571	596,424
- isotope services	214,067	—	—	—	—	—	214,067	205,445
- operating room services	101,550	—	—	—	—	—	101,550	102,213
Computer services	187,812	3,692	—	—	—	—	191,504	176,877
Building, equipment and leasehold alterations	131,418	631,997	—	17,372	—	76,141	856,928	288,113
Postage, printing and stationery	140,605	70,448	—	—	—	1,281	212,334	170,647
Repairs and maintenance	206,693	4,026	—	—	—	—	210,719	273,412
Telephone	126,791	37,303	—	—	—	—	164,094	127,047
Travel and staff development	161,106	24,192	3,342	—	—	9,486	198,126	137,888
Utilities	286,408	—	—	—	—	—	286,408	212,830
Other expenditures	837,502	167,454	—	—	—	13,3[illegible]	1,018,322	818,151
Grants								
Research grants (Schedule 1)	—	—	—	—	647,011	—	647,011	397,937
Trust fund grants	—	—	—	—	—	97,400	97,400	[illegible]
	23,789,600	1,409,554	3,342	17,372	647,011	197,674	26,064,553	21,797,842
Excess of revenue over expenditure (expenditure over revenue) - to Statement 3	$ (472,461)	$ 155,963	$ 53,222	$ (17,372)	$ 24,072	$ 123,676	$ (132,900)	$ 520,281

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN CANCER FOUNDATION

STATEMENT OF FUND BALANCE

Year Ended March 31

	1991							1990
	General Fund	Screening Program for Breast Cancer	Major Equipment Grant Fund	Saskatoon Clinic Construction Fund	Research Fund	Trust Fund	Total	Total
Accumulated surplus:								
Balance, beginning of year	$ 1,389,053	$ 249,889	$ 527,063	$ 22,669	$ 851,443	$ 1,249,629	$ 4,289,746	$ 3,456,898
Add (deduct): Excess of revenue over expenditure (expenditures over revenue) (Statement 2)	(472,461)	155,963	53,222	(17,372)	24,072	123,676	(132,900)	520,281
Add: Investment income	385,689	—	—	—	—	—	385,689	312,567
Balance, end of the year	1,302,281	405,852	580,285	5,297	875,515	1,373,305	4,542,535	4,289,746
Equity in fixed assets:								
Balance, beginning of the year	21,125,024	68,221	—	—	103,601	—	21,296,846	22,760,951
Add: Fixed assets purchased by:								
- General fund - net of disposal	123,131	—	—	—	—	—	123,131	147,116
- Major equipment grant fund	—	—	—	—	—	—	—	21,390
- Saskatoon clinic construction fund	17,372	—	—	—	—	—	17,372	—
- Research fund (note 5)	—	—	—	—	109,128	—	109,128	14,325
- Trust fund	65,996	—	—	—	—	—	65,996	60,039
- Screening program for breast cancer	—	631,997	—	—	—	—	631,997	59,565
Add: Fixed assets donated	—	10,145	—	—	—	—	10,145	20,779
	21,331,523	710,363	—	—	212,729	—	22,254,615	23,084,165
Deduct: Provision for depreciation	(1,627,987)	(69,960)	—	—	(45,007)	—	(1,742,954)	(1,787,319)
Balance, end of the year	19,703,536	640,403	—	—	167,722	—	20,511,661	21,296,846
Fund balance, end of the year - to Statement 1	$21,005,817	$ 1,046,255	$ 580,285	$ 5,297	$ 1,043,237	$ 1,373,305	$25,054,196	$25,586,592

(See accompanying notes to financial statements)

SASKATCHEWAN CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Legal Status of the Saskatchewan Cancer Foundation

The Foundation was created under provisions of The Saskatchewan Cancer Foundation Act, 1979 and commenced operations on August 1, 1979. As per Section 11 of the Act, the Foundation conducts a program for the treatment and prevention of cancer.

Under Section 38 of the Act, the Foundation acquired ownership of the assets and rights and assumed responsibility for the debts, liabilities, and obligations of the Government of Saskatchewan and the Saskatchewan Cancer Commission relating to the operation of the clinics in Regina and Saskatoon under The Cancer Control Act.

2. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Fixed Assets and Depreciation

The Saskatchewan Cancer Foundation utilizes fund accounting wherein all revenues and expenditures including those for fixed assets appear in the statement of revenue and expenditure. To maintain accountability for fixed assets, it is necessary to record them as assets with a corresponding entry to "equity in fixed assets". All fixed assets costing $300 or more are recorded in this manner.

Fixed assets purchased through the Major Equipment Grant Fund, the Saskatoon Clinic Construction Fund and the Trust Fund are presented as assets of the General Fund. The exception is the Screening Program for Breast Cancer assets purchased from the Trust Fund which are reflected as assets of the Screening Program for Breast Cancer fund. These acquisitions are not included in the fixed asset expenditures of the General Fund but are recorded as expenditures in the Fund to which they apply. Assets purchased by the Research Fund and the Screening Program for Breast Cancer are recorded as assets of those Funds. Donated assets are recorded at their estimated cost as a credit to "equity in fixed assets".

Fixed assets of the Foundation are depreciated on a straight-line basis over their estimated useful lives at rates ranging from 5% to 20% per annum. Upon disposal of assets, the carrying value of fixed assets is removed from the fixed assets and equity in fixed assets and proceeds are recorded as other revenue.

As the acquisition of fixed assets is primarily financed by government grants, a provision for depreciation is not charged to operations but is charged to "equity in fixed assets" to reflect the decrease in the undepreciated cost of the fixed assets.

b) Grant Revenue and Final Settlement Adjustments - General Fund

Grant revenue from the Department of Health is recorded on the accrual basis in accordance with the funding policy determined by the Department. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department, are accounted for in the year that they are determined as adjustments to accumulated surplus or deficit.

In accordance with the funding policy of the Department, any operating surplus, exclusive of donations and investment income, is repayable to the Department after the final settlement review is complete. A deficit on operations is the responsibility of the Foundation unless a prior commitment for reimbursement has been recognized by the Department.

c) Investment Income - General Fund

Department of Health (Hospital Services Branch) permits the Saskatchewan Cancer Foundation to retain investment income earned during the year. Interest income is therefore shown in the Statement of Fund balance in order to reflect only the operating activities of the General Fund in the statement of Revenue and Expenditure.

d) Research Grants

Research grants, awarded by the Foundation to approved research projects, are charged to expenditure in the year in which costs are incurred on the projects (see Note 5).

e) Donations

All donations are treated as revenue of the Trust Fund, which has specifically been established to administer such revenue and related expenditures.

Certain contributions to the Trust Fund are designated by the contributors to be used for such purposes as cancer research, equipment and library books. The Foundation maintains a record of the funds contributed and spent for each of the designated purposes until such funds are fully utilized (See Note 3).

3. Restricted Trust Funds

At March 31, 1991, a balance of $198,324 ($170,360 at March 31, 1990) remained to be used for the purposes designated by the contributors.

4. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
a) General Fund				
Land & improvements	$ 285,002	$ 3,420	$ 281,582	$ 282,021
Buildings	18,174,932	3,202,786	14,972,146	15,863,596
Leasehold alterations	471,777	173,804	297,973	317,908
Equipment & furniture	11,023,349	6,871,514	4,151,835	4,661,499
	$29,955,060	$10,251,524	$19,703,536	$21,125,024
b) Breast Screening				
Leaseholds	$ 82,494	$ 5,486	$ 77,008	$ ---
Equipment and furniture	639,992	76,597	563,395	68,221
	$ 722,486	$ 82,083	$ 640,403	$ 68,221
c) Research Fund				
Equipment and furniture	$ 430,028	$ 262,305	$ 167,723	$ 103,601

5. Research Fund

The Department of Health has provided grants to enable the Foundation to support a number of research projects. The Department has attached the following guidelines to the grants:

a) expenditure of grant funds will be at the discretion of the Foundation. The Foundation will assume responsibility for research costs in excess of the amount granted;

b) research funds, including investment income on the funds, will be kept separate from other funds of the Foundation.

The Foundation has met these guidelines by establishing the Research Fund, separate from other funds of the Foundation, from which research grants are made.

Included in Research Grants are expenditures totalling $109,128 (1990 - $14,325) for fixed assets required for certain research projects. Ownership of these assets is retained by the Foundation.

At March 31, 1991, the Research Fund was committed to expenditures totalling $599,851 ($338,696 at March 31, 1990), being the unexpended portion of approved research project awards.

6. Major Equipment Grant Fund

The Department of Health provided grant funds totalling $5,000,000, for the acquisition of certain major equipment, in the period 1983 to 1988. The funds are to be accounted for separately from other equipment grants made through the regular budgetary process thereby permitting any unexpended funds from a preceding year to be carried forward.

7. Saskatoon Clinic Construction Fund and Saskatchewan Property Management Corporation

Similar to the Major Equipment Fund, the funds for the Saskatoon Clinic Construction are to be accounted for separately from other funding made through the regular budgetary process.

Funding for capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Health. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the Saskatchewan Cancer Foundation (SCF) is limited to an amount equal to the funds received from the Department for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the SCF. Due to the nature of this arrangement, no liability is recorded in the financial statements of the SCF. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received.

The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1991 was $17,870,726 (March 31, 1990 - $17,980,231).

8. Screening Program for Breast Cancer

The Department of Health has agreed to provide grant funds totalling $1,868,000 for the period 1990 and 1991, for the sole purpose of operating two Pilot Projects on Breast Screening. The funds are accounted for as a separate fund in order to recognize the restrictions imposed on the use of these Funds. Funds provided for the year ended March 31, 1991 amounted to $1,500,000.

9. Cancer Patient Lodges

The Canadian Cancer Society, Saskatchewan Division, has donated two cancer patient lodges in the province to the Foundation. Under the terms of the agreement with the Society, the Foundation has assumed responsibility for the operations of these lodges. Title to the properties will remain with the Foundation so long as they are operated as cancer patient lodges.

10. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Foundation is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

In accordance with a signed agreement with the South Saskatchewan Hospital, the Foundation has not been charged with occupancy costs relating to a cancer clinic, but leases the clinic for $1 per year.

The Saskatoon Clinic owned by the Foundation is situated on land which is not owned by the Foundation. The Foundation is not charged for the use of this land. Accordingly, no provision for this cost is reflected in these financial statements.

11. Comparative Information

Certain 1990 balances have been reclassified to conform with the current year's presentation.

Schedule 1

SASKATCHEWAN CANCER FOUNDATION

RESEARCH FUND

SCHEDULE OF RESEARCH GRANTS

Year Ended March 31

	1991	1990
Participation in North Central Cancer Treatment Group	$223,797	$130,498
Extension of Treatment Planning Function, Regina	---	12,866
Radiotherapy Automation Project, Regina	(160)	38,103
Participation in Children's Cancer Study Group	98,526	63,786
Leukemias and Non-Hodgkin's Lymphomas, Saskatoon	39,371	31,803
Flow Cytometer/Cell Sorter, Saskatoon	20,696	15,853
Evaluation of In Vitro Chemosensitivity, Regina	44,313	59,834
Phillips SL25-Related Software Development, Saskatoon	---	14,348
Development of Quantitative Radionuclide Cardiography, Regina	---	2,507
Trends in Survival: Saskatchewan 1967-86, Regina	7,113	5,562
Radiosensitizers - BUdR in Cerebal Gliomas, Saskatoon	2,896	14,126
Automatic TPR Phantom, Regina	---	8,651
Pesticide Exposure and Cancer in Females, Saskatoon	28,994	---
Automatic TPR Water Phantom	36,746	---
Oral Contraceptive Use & Breast Cancer, Saskatoon	5,473	---
Monte Carlo Simulation of Radiotheraphy Machines & Accessories, Regina	2,249	---
Research Director Discretionary Fund, Saskatoon	92,675	---
Trial of High Dose Acetaminophen, Saskatoon	4,991	---
Surface Markers of Metatastic Cells in Human Tumors, Saskatoon	5,377	---
Evaluation of Activity Toward Human Tumor Cell of Investigational Disulfides, Regina	11,666	---
Optical Surface Measurement, Regina	4,392	---
Production of Novel Bispecific Antibody for Immunotherapy of Cancer, Regina	17,896	---
	$647,011	$397,937

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Health Research Board as at March 31, 1991 and the statements of revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 19, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HEALTH RESEARCH BOARD

BALANCE SHEET

As at March 31

	1991			1990
	General Fund	Evaluation Fund	Total	Total
ASSETS				
Cash	$ 4,574	$ 131	$ 4,705	$ 17,798
Accrued interest receivable	73,773	22	73,795	71,462
Interfund receivable (payable)	(1,003,380)	1,003,380	---	---
Short term investments, at cost which approximates market value	2,316,809	---	2,316,809	2,067,414
Prepaid expenses	1,370	---	1,370	1,283
Furniture and equipment	25,396	---	25,396	21,917
Total Assets	$1,418,542	$1,003,533	$2,422,075	$2,179,874
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	$ 6,141	$ ---	$ 6,141	$ 6,530
Grants payable	1,052,147	438,097	1,490,244	1,364,228
Total Liabilities	1,058,288	438,097	1,496,385	1,370,758
Equity:				
Equity in furniture and equipment	25,396	---	25,396	21,917
Fund balance (Note 3)	334,858	565,436	900,294	787,199
Total Equity	360,254	565,436	925,690	809,116
Total Liabilities and Equity	$1,418,542	$1,003,533	$2,422,075	$2,179,874

Statement 2

SASKATCHEWAN HEALTH RESEARCH BOARD

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31

	1991 General Fund	1991 Evaluation Fund	1991 Total	1990 Total
Revenue:				
Grant - Department of Health	$1,000,000	$ 500,000	$1,500,000	$1,500,000
Interest (Note 7)	193,163	90,248	283,411	176,950
Recovery of administration costs (Note 6)	39,000	---	39,000	38,800
Other	1,096	103	1,199	9,265
	1,233,259	590,351	1,823,610	1,725,015
Expenditure:				
Research grants	1,235,119	304,243	1,539,362	1,232,812
Wages and benefits	87,371	---	87,371	89,612
Administrative and operating expenses	10,359	887	11,246	10,672
Honoraria and expenses of the board and committees	13,210	3,357	16,567	10,076
Furniture and fixtures	3,479	---	3,479	2,707
Rent	13,490	---	13,490	12,766
Administration cost (Note 6)	---	39,000	39,000	38,800
	1,363,028	347,487	1,710,515	1,397,445
Excess of revenue over expenditure (expenditure over revenue)	(129,769)	242,864	113,095	327,570
Fund balance, beginning of year as restated (Note 6)	464,627	322,572	787,199	459,629
Fund balance, end of year - to Statement 1	$ 334,858	$ 565,436	$ 900,294	$ 787,199

(See accompanying notes)

Statement 3

SASKATCHEWAN HEALTH RESEARCH BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1991			1990
	General Fund	Evaluation Fund	Total	Total
Cash provided by (used in):				
Operating activities:				
Excess of revenue over expenditure (expenditure over revenue) for the year (Statement 2)	$ (129,769)	$ 242,864	$ 113,095	$ 327,570
Net change in non-cash working capital (Note 5)	365,940	(242,733)	123,207	491,943
	236,171	131	236,302	819,513
Investment activities:				
Proceeds from matured investments	4,753,928	111,291	4,865,219	4,189,082
Purchases of investments	(5,003,323)	(111,291)	(5,114,614)	(5,008,237)
	(249,395)	---	(249,395)	(819,155)
Net (decrease) increase in cash	(13,224)	131	(13,093)	358
Cash, beginning of year	17,798	---	17,798	17,440
Cash, end of year	$ 4,574	$ 131	$ 4,705	$ 17,798

(See accompanying notes)

SASKATCHEWAN HEALTH RESEARCH BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Authority

The Saskatchewan Health Research Board was established under the provisions of The Health Research Act for the purpose of assisting and stimulating research in the healing arts and health sciences. Pursuant to proclamation of the Act, the Board came into being on September 15, 1979. During 1981 the Board was awarded status as a registered charity under The Income Tax Act.

Under The Health Research Act, the Saskatchewan Health Research Fund was also established, through which all transactions of the Board are conducted. This Fund is comprised of two components: the General Fund and the Evaluation Fund. The revenues and expenditures for each component are separately accounted for in the financial statements.

The Evaluation Fund was established in the 1989/90 fiscal year pursuant to an agreement entered into between the Department of Health and the Saskatchewan Health Research Board under which the Board agreed to administer and allocate monies received from the Department. The agreement also provided that the use of these funds be restricted to evaluation of health technology and procedures and costs incurred in administering and allocating the funds.

2. Accounting Policies

a) Fund Accounting

The Saskatchewan Health Research Board follows fund accounting procedures in which a self-balancing group of accounts is provided for each Fund.

b) Research Grants

i) Annual Competitions

The Saskatchewan Health Research Board holds annual competitions through which funds are awarded to successful applicants for terms of up to two years. The Board follows the policy of recording the grant awards approved and committed during the year as expenditures. At year end, awards which have not been paid to individuals or to institutions administering awards on behalf of researchers but which are still committed for a competition are shown as grants payable on the balance sheet.

ii) Strategic Matching Grants

In 1986, the Board embarked upon a Strategic and Matching Grants Program involving the setting aside of money to fund major projects/groups over a period of a number of years. Two such projects have been approved by the Board and extend over five years.

1) The Reproductive Biology Research Unit, Department of Obstetrics and Gynaecology of the College of Medicine at the University of Saskatchewan (Murphy Group); and

2) The Pharmaco-epidemiology Research Consortium, Department of Psychiatry at the University of Saskatchewan (D'Arcy Group).

The Board follows the policy of recording the grants awarded in conformity with the originally anticipated funding requirements of each group as opposed to recording the amount as an expenditure during the year of the original commitment. The amount recorded for each project is $100,000 per year commencing in the year the agreements are signed. Each agreement contained a stipulation concerning positive evaluations of the research program by the Board.

The balance of funds advanced to administering institutions in excess of the current requirements of researchers is held in trust by those institutions until drawn down by the researchers. In the event of the completion or termination of a project, or non-compliance with the terms of an award, the balance of unexpended funds is treated as a reduction of grant expenditure in the year that this is determined. These funds are then available to be awarded for future research.

c) Furniture and Equipment

Furniture and equipment purchases are charged as an expense against operations in the year of purchase and are therefore not depreciated. All furniture and equipment additions charged to expense are reflected in the statement of revenue, expenditure and fund balance. To reflect accountability for furniture and equipment in the financial statements, it is necessary to record them as balance sheet assets with a corresponding entry to "Equity in Furniture and Equipment". On disposition, the original cost of fixed assets is removed from the furniture and equipment and equity in furniture and equipment accounts and proceeds are recorded as other revenue.

3. Cash and Investments

In accordance with a request of the Department of Health, the Board agreed to retain portions of Provincial grants provided in previous years to the General Fund as invested capital. During 1984/85, the Department authorized the Board to begin drawing down on these accumulated funds to support current expenditures for research and administration. Accordingly, the Board considers that, of the cash and investments balance at March 31, 1991, $88,437 was being retained as invested capital of the General Fund (1990 - $179,406).

4. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

5. Changes in Components of Non-Cash Working Capital

	1991			1990
	General Fund	Evaluation Fund	Total	Total
(Increase) in interest receivable	$ (2,311)	$ (22)	$ (2,333)	$ (64,362)
Decrease (increase) in interfund receivable (payable)	542,204	(542,204)	---	---
(Increase) in other assets	(87)	---	(87)	---
(Decrease) in accounts payable	(389)	---	(389)	(1,097)
(Decrease) increase in grants payable	(173,477)	299,493	126,016	557,402
Net changes in non-cash working capital	$ 365,940	$ (242,733)	$ 123,207	$ 491,943

6. Change in Accounting Policy

During the year the Board has retroactively adopted the policy of charging the Evaluation Fund 33% of the administrative costs of the General Fund (exclusive of direct costs associated with health research competitions) effective April 1, 1989 with the inception of the Evaluation Fund in 1989/90. The amount of the interfund charge is reflected as an administrative fee in the financial statements.

The effect on 1989/90 financial statements is to increase recovery of administration costs, and administration costs by $38,800. Accordingly, the Fund balance and interfund receivable for the year ended March 31, 1990 increased by $38,800 for the General Fund and the Fund balance and interfund payable decreased by an equal amount for the Evaluation Fund. The combined fund balance did not change.

7. Interest Allocation

Out of interest earned by the General Fund an amount is allocated to the Evaluation Fund based on its net cash flow position each month. The average interest is calculated by taking the rate at the beginning of each month from November, 1989 to March 31, 1991 and averaging it.

8. Commitments

As at March 31, 1991, the Board was committed to a lease agreement for office premises with payments of $1,172 per month to July 31, 1993.

The Board has committed $1 million to two major projects under the Strategic Matching Grants Programs. Of this commitment the amount recorded as an expenditure in the current year is $200,000 and the accumulated expenditure recorded to March 31, 1991 is $700,000.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Horse Racing Commission as at December 31, 1990 and the statements of revenue and expenditure, operating surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
February 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HORSE RACING COMMISSION

BALANCE SHEET

As at December 31

	1990	1989
ASSETS		
Current:		
Cash and term deposits	$196,244	$580,576
Accrued interest receivable	14,120	24,997
Prepaid expense	3,273	3,767
	213,637	609,340
Fixed:		
Furniture and equipment	21,999	22,386
Total Assets	$235,636	$631,726
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 18,980	$ 71,620
Due to Department of Agriculture and Food (Note 4)	---	269,957
	18,980	341,577
Equity:		
Operating surplus (Statement 3)	194,657	267,763
Fixed assets	21,999	22,386
	216,656	290,149
Total Liabilities and Equity	$235,636	$631,726

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

For the Year Ended December 31

	1990	1989
Revenue:		
Grants - Department of Agriculture and Food (Note 4)	$1,442,305	$2,443,334
Interest	108,729	100,259
Licences and assessments	24,463	28,604
Fines	6,699	9,350
Other revenue	4,007	890
Total revenue	1,586,203	2,582,437
Expenditure:		
Administration		
Salaries and benefits	248,455	261,514
Professional services	43,256	51,875
Commissioners' expenses (Note 5)	18,950	25,800
Automobile and travel	44,837	36,103
Sundry	66,047	56,440
Supplies	11,441	12,240
Purchase of fixed assets	214	6,795
	433,200	450,767
Grants	1,212,345	1,988,503
Security expenditures	896	2,563
Appeals expense (Note 5)	1,871	350
Other	10,997	5,490
Facility Improvement	---	7,953
	1,226,109	2,004,859
Total expenditure	1,659,309	2,455,626
Excess of revenue over expenditure (expenditure over revenue) - to Statement 3	$ (73,106)	$ 126,811

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF OPERATING SURPLUS

For the Year Ended December 31, 1990

	Unappropriated	Appropriated		
	Operating Surplus	Contingency Reserve	Stabilization Reserve	Total Operating Surplus
Balance, Beginning of Year	$ ---	$ 88,372	$179,391	$267,763
Excess of Expenditure over Revenue (Statement 2)	(73,106)	---	---	(73,106)
Transfers from Reserves in year (Note 3):				
Contingency Reserve	12,707	(12,707)	---	---
Racing Stabilization Reserve	142,416	---	(142,416)	---
Other transfer	4,763	2,628	(7,391)	---
	86,780	78,293	29,584	194,657
Appropriations made during the year (Note 3):				
Contingency Reserve	(21,695)	21,695	---	---
Racing Stabilization Reserve	(65,085)	---	65,085	---
Balance, End of Year	$ ---	$ 99,988	$ 94,669	$194,657

(See accompanying notes to the financial statements)

Statement 4

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF CHANGES IN CASH POSITION

For the Year Ended December 31

	1990	1989
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditure (expenditure over revenue)	$ (73,106)	$ 126,811
Net change in non-cash working capital balances:		
(Increase) decrease in prepaid expenses	494	(1,950)
(Increase) in accrued interest receivable	10,877	(3,212)
(Decrease) increase in accounts payable	(52,640)	(100,780)
(Decrease) increase in Due to Department of Agriculture and Food	(269,957)	(200,660)
Total cash provided by (used in) operations	(384,332)	(179,791)
Cash and term deposits, beginning of year	580,576	760,367
Cash and term deposits, end of year	$ 196,244	$ 580,576

(See accompanying notes to the financial statements)

	1990	1989
Due to Department of Agriculture and Food, beginning of year	$ 269,957	$ 470,617
Grant receipts	1,172,348	2,242,674
Grant approved	(1,442,305)	(2,443,334)
Due to Department of Agriculture and Food, end of year	$ ---	$ 269,957

5. COMMISSIONERS' REMUNERATION

Commissioners' expense and Appeals expense consist of Commissioners' remuneration of $20,821 (1989 - $26,150) paid to three Commissioners.

6. RELATED PARTY TRANSACTIONS

Included in these financial statements are expense amounts resulting from routine operation transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Commission is related.

SASKATCHEWAN HORSE RACING COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

a) The accounts of the Commission are prepared on an accrual basis.

b) Term deposits are stated at cost which approximates market value.

c) The Commission records fixed asset purchases as expenditures in the year of purchase and records fixed asset disposals as revenue in the year of sale. The Commission discloses the cumulative cost of the fixed assets on the balance sheet with a corresponding entry to Equity in Fixed Assets.

2. STATUS OF THE COMMISSION

The Saskatchewan Horse Racing Commission was established by The Horse Racing Commission Act, which was proclaimed December 15, 1983. The Commission has the powers to govern, direct, control, regulate, and assist the horse racing industry in Saskatchewan.

3. RESERVES

The Commission appropriates the operating surplus as follows:

i) Contingency Reserve

The amount appropriated yearly is 25% of the excess of revenue over expenditure for the year adjusted by any transfers to be made from the reserve. The reserve is to be used to make grants to the horse racing industry and to cover any future operating deficits as and when decided by the Commission.

ii) Racing Stabilization Reserve

The amount appropriated yearly is 75% of the excess of revenue over expenditure for the year adjusted by any transfers designated by the Commission to be made from the reserve. The reserve is to be used as a purse supplement as and when decided by the Commission.

4. GRANT REVENUE

The Saskatchewan Horse Racing Commission receives an operating grant from the Department of Agriculture and Food based on the provincial portion of pari-mutuel tax collected together with other amounts that may be approved by the Department. Amounts received in excess of the approved grant are due to the Department at March 31 each year.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Legal Aid Commission as at March 31, 1991 and the statement of revenue, expenditure and operating surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 17, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN LEGAL AID COMMISSION

BALANCE SHEET

AS AT MARCH 31

	1991	1990
ASSETS		
Current		
Cash	$ 124,781	$ 312,482
Accounts receivable	76,355	42,392
Prepaid expense	66,281	63,190
Total current assets	267,417	418,064
Fixed - at cost (Note 1)		
Furniture and equipment	399,619	399,977
Library	737,255	727,019
Total fixed assets	1,136,874	1,126,996
	$1,404,291	$1,545,060
LIABILITIES AND EQUITY		
Current		
Accounts payable and accrued liabilities	$ 247,880	$ 366,385
Equity		
Equity in fixed assets	1,136,874	1,126,996
Operating surplus	19,537	51,679
Total equity	1,156,411	1,178,675
	$1,404,291	$1,545,060

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN LEGAL AID COMMISSION

STATEMENT OF REVENUE, EXPENDITURE, AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Consolidated Fund appropriation	$6,826,500	$6,624,100
Contractual revenue	209,164	192,685
Other	185,318	135,218
	7,220,982	6,952,003
Expenditure:		
Salaries and employee benefits	5,610,718	5,318,585
Administrative and operating expenses (Schedule 1)	962,651	1,091,113
Provision of legal services	237,851	221,042
Other legal expenses	102,100	90,546
Travel	258,608	228,164
Library and equipment purchases	81,196	58,785
	7,253,124	7,008,235
(Deficiency) excess of revenue over expenditure	(32,142)	(56,232)
Operating surplus, beginning of year	51,679	107,911
Operating surplus, end of year	$ 19,537	$ 51,679

(See accompanying notes to the financial statements)

THE SASKATCHEWAN LEGAL AID COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

The Legal Aid Act came into force on September 1, 1983 by Order in Council 1275/83 and continued The Saskatchewan Community Legal Services Commission as a body corporate under the name of The Saskatchewan Legal Aid Commission. The purpose of the Commission is to provide legal services in criminal and civil proceedings or matters to persons and organizations financially unable to secure those services from their own resources.

1. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policy:

Fixed Assets and Equity in Fixed Assets

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability for fixed assets using fund accounting they are recorded in the balance sheet as assets with a corresponding entry to "Equity in Fixed Assets". Because fixed asset purchases are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of the fixed assets.

At the time of disposal or retirement, the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from "Equity in Fixed Assets".

2. Revenues

The following are included in revenue:

a) sums required for the purpose of the Commission as appropriated by the Legislature and received by the Commission less any unexpended funds remaining from the legislative appropriation for a fiscal year unless otherwise authorized by Treasury Board;

b) compensation pursuant to a contractual agreement with the Department of Indian Affairs and Northern Development for cost sharing of civil clients of native ancestry;

3. Pension Plan

The Commission participates in a defined contribution pension plan for the benefit of its employees. The Commission's financial obligation to the plan is limited to making regular payments to match the amounts contributed by the employees for current service. The Commission's annual pension expense for 1991 amounted to $166,168 (1990 - $157,689).

4. Related Party Transactions

Related parties to the Commission are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

5. Leased Accommodation

Accommodation charges are paid to the Saskatchewan Property Management Corporation (a related party) at a level determined by that corporation. The Commission's annual accommodation charges for 1991 amounted to $420,283 (1990 - $571,562).

Schedule 1

THE LEGAL AID COMMISSION

SCHEDULE OF ADMINISTRATIVE AND OPERATING EXPENSES

Year Ended March 31

	1991	1990
Leased accommodation (Note 5)	$ 420,283	$ 571,562
Telephone	209,363	211,329
Postage	34,179	34,714
Stationery and office supplies	46,757	48,280
Periodicals	94,772	88,723
Photocopying	32,848	27,177
Other operating expenses	124,449	109,328
Total Administrative and Operating Expenses (Statement 2)	$ 962,651	$1,091,113

(see accompanying notes to the financial statements)

Deloitte & Touche

Deloitte & Touche
Chartered Accountants

AUDITORS' REPORT

To the Members of the
Legislative Assembly of Saskatchewan

We have examined the combined balance sheet of the Saskatchewan Liquor Board and Liquor Licensing Commission as at March 31, 1991 and the combined statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Board and Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these combined financial statements present fairly, in all material respects, the combined financial position of the Board and Commission as at March 31, 1991 and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

October 24, 1991

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

COMBINED BALANCE SHEET

MARCH 31, 1991

(Thousands of dollars)

	1991	1990
CURRENT ASSETS		
Cash	$ 2,134	$ 1,910
Short term deposits	28	13,889
Accounts receivable	1,122	432
Prepaid expenses	351	344
Inventories (Note 4)	10,610	11,915
	14,245	28,490
DEPOSITS IN CONSOLIDATED FUND (Note 7)	70,000	130,600
FIXED ASSETS (Note 5)	16,129	16,845
	$100,374	$175,935
CURRENT LIABILITIES		
Accounts payable	$ 8,449	$ 6,457
ACCRUED PENSION COSTS (Note 6)	6,182	5,910
	14,631	12,367
RETAINED EARNINGS	85,743	163,568
	$100,374	$175,935

ON BEHALF OF THE BOARD AND COMMISSION

.... Chairman

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

COMBINED STATEMENT OF INCOME AND RETAINED EARNINGS

YEAR ENDED MARCH 31, 1991

(Thousands of dollars)

	1991	1990
SALES (Note 8)	$291,485	$303,518
COST OF SALES	161,515	164,578
GROSS PROFIT	129,970	138,940
OPERATING EXPENSES - Schedule 1	27,856	27,367
FEDERAL SALES TAX ADJUSTMENT (Note 3)	607	-
	101,507	111,573
OTHER INCOME - Schedule 2	5,668	6,971
NET INCOME FOR THE YEAR	107,175	118,544
RETAINED EARNINGS, BEGINNING OF YEAR	163,568	180,024
	270,743	298,568
PAYMENTS TO MINISTER OF FINANCE (Note 7)	185,000	135,000
RETAINED EARNINGS, END OF YEAR	$ 85,743	$163,568

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1991

(Thousands of dollars)

	1991	1990
OPERATING ACTIVITIES		
Net income for the year	$107,175	$118,544
Add charges to operations not requiring the use of cash:		
Depreciation	991	1,265
Loss on sale of fixed assets	2	(9)
Excess of pension expense (Note 6)	272	823
	108,440	120,623
Net change in non-cash working capital items	2,600	(1,163)
Cash generated by operating activities	111,040	119,460
INVESTING ACTIVITIES		
Additions to buildings, sites and equipment	(286)	(662)
Proceeds from disposal of buildings, sites and equipment	9	33
Reduction in deposits in Consolidated Fund	60,600	14,300
Cash generated by investing activities	60,323	13,671
OTHER ACTIVITIES		
Payments to Minister of Finance (Note 7)	(185,000)	(135,000)
Cash used for other activities	(185,000)	(135,000)
DECREASE IN CASH FOR YEAR	(13,637)	(1,869)
Cash, beginning of year	15,799	17,668
Cash, end of year	$ 2,162	$ 15,799

Cash comprises cash and short-term deposits.

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

1. BOARD AND COMMISSION

The Saskatchewan Liquor Board and The Liquor Licensing Commission are continued under The Alcohol Control Act, with the Board and Commission consisting of not more than three members and seven members respectively appointed by the Lieutenant Governor in Council.

2. ACCOUNTING POLICIES

These combined financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The more significant policies which have been adopted are described below.

a) Combined Financial Statements

The financial results of the Board and the Commission are presented on a combined basis pursuant to Section 174 of The Alcohol Control Act.

b) Short Term Deposits

Short term deposits are recorded on the balance sheet at cost, and the amount of accrued interest on these investments is included in accounts receivable.

c) Sales

Sales are reflected in the accounts net of returns, container deposits, GST and Saskatchewan Liquor Consumption Tax. During the year, the Board collected for Saskatchewan Finance the following amounts:

	(Thousands of dollars) 1991	(Thousands of dollars) 1990
Container deposits on all wine, spirits and imported beer products. (These deposits were not applicable in 1990)	$ 531	$ -
Liquor Consumption Tax	$15,440	$16,277

During the year, container deposits on domestic beer sales amounted to $15,933,000 (1990 - $15,606,000).

d) Inventories

Inventories of wines, spirits and beer are valued at the lower of cost and net realizable value.

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

2. ACCOUNTING POLICIES (continued)

e) Fixed Assets

Buildings, sites and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the straight line basis at rates designed to amortize the cost of fixed assets over their estimated useful lives. Depreciation rates are as follows:

Buildings	2.5% - 5% per annum
Equipment	15% - 33% per annum

Leasehold improvements are amortized over the term of the lease.

f) Pension Expense

The cost of pension benefits earned by employees who are members of the Board's defined benefit plan known as the Liquor Board Superannuation Plan is determined using the accrued benefit method prorated on the basis of term of service and is charged in the accounts as an expense as the service is rendered. The amount of the expense reflects management's best estimate of the plan's expected investment yields, salary increases, mortality of members, terminations and the ages at which members will retire.

Based upon the most recent actuarial valuation of the plan, adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the estimated average remaining service lives of the employees who are members of the defined benefit plan. The difference between the amounts expensed and the amounts funded is reflected as a liability on the balance sheet.

3. FEDERAL SALES TAX ADJUSTMENT

In conjunction with the introduction of the Federal Government's Goods and Services Tax (GST) the Board was entitled to a rebate of Federal Sales Tax (FST) paid on inventory on hand as at December 31, 1990.

The Board determined the amount of FST paid on its inventory to be $607,000 in excess of the actual sales tax rebate it ultimately recovered since Revenue Canada concluded that its prescribed tax fraction of 8.1% had to be applied in calculating the refund. The $607,000 shortfall has been reflected as a separate item in the combined statement of income and retained earnings.

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

4. INVENTORIES

Inventories at March 31 consisted of the following:

	(Thousands of dollars)	
	1991	1990
Wines and spirits in stores	$ 4,683	$ 5,771
Wines and spirits in warehouse	5,159	5,186
Beer in stores	768	958
	$10,610	$11,915

5. FIXED ASSETS

Fixed assets at March 31 consisted of the following:

	(Thousands of dollars)			
		Accumulated	Net book value	
	Cost	depreciation	1991	1990
Sites	$ 2,079	$ -	$ 2,079	$ 2,086
Buildings	17,886	5,263	12,623	13,119
Furniture and equipment	5,273	4,368	905	1,157
Leasehold improvements	1,096	574	522	483
	$26,334	$10,205	$16,129	$16,845

6. PENSION PLAN

The Board and Commission maintain pension plans which provide retirement benefits for essentially all employees.

A defined benefit plan is administered by The Liquor Board Superannuation Commission to provide superannuation allowances to those employees and Board members who were enrolled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978. This latter plan is a defined contribution plan, its funding requirements are established in accordance with the Superannuation (Supplementary Provisions) Act and employees' contributions are matched by the Board.

The defined benefit plan provides for superannuation allowances which are based on employees' years of service and their highest five years' earnings. The plan requires contributions from both employees and the Board. The Board's contribution rate of 576 percent of employee contributions is based on the latest actuarial valuation of the plan as at December 31, 1989 which reported an unfunded liability of $13,678,000 consisting of the actuarial present value of accrued benefits in the amount of $26,065,000 less the value of superannuation fund assets of $12,387,000.

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

6. PENSION PLAN (continued)

The Board and Commission are providing for the unfunded liability by accruing as an expense an amount which is in excess of that which has been funded. The accrual as at March 31, 1991 was determined as follows:

	(Thousands of dollars) 1991	1990
Pension expense:		
Current service	$ 135	$ 96
Amortization	1,792	1,728
Total expense	1,927	1,824
Less: amounts funded	1,655	1,001
Excess of expense for the year	272	823
Accrual at beginning of year	5,910	5,087
Accrual at end of year	$6,182	$5,910

7. DEPOSITS IN CONSOLIDATED FUND

Deposits in Consolidated Fund consist of amounts advanced to the Consolidated Fund of the Province pursuant to Section 175(5) of The Alcohol Control Act. These amounts, which are non-interest bearing, are deposited to the credit of the Board in the Consolidated Fund until Treasury Board directs that they be transferred to the Province pursuant to Section 175(1).

Deposits in Consolidated Fund at March 31 comprised the following:

	(Thousands of dollars) 1991	1990
Balance at beginning of year	$130,600	$144,900
Deposits during the year pursuant to Section 175(5)	124,400	120,700
Payments to Minister of Finance pursuant to Section 175(1)	(185,000)	(135,000)
Balance at end of year	$ 70,000	$130,600

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

8. SALES

Sales comprise of the following:

	(Thousands of dollars) 1991	(Thousands of dollars) 1990
Wines and Spirits		
In stores:		
Licensees	$ 19,095	$ 20,764
public	106,862	116,859
	125,957	137,623
To franchises:		
licensees	$ 5,860	$ 6,175
public	30,133	22,256
	35,993	28,431
	161,950	166,054
Beer		
Licensees	$ 86,074	$ 88,798
Stores	41,202	46,147
Franchises	2,259	2,519
	129,535	137,464
Total sales	$291,485	$303,518

9. ENFORCEMENT EXPENSES

Treasury Board authorizes the Board to pay certain amounts in each fiscal year relative to the enforcement of The Alcohol Control Act. During the year ended March 31 the following enforcement expenses were paid:

	(Thousands of dollars) 1991	(Thousands of dollars) 1990
Department of Urban Affairs	$1,000	$1,000
Department of Justice	2,341	2,233
	$3,341	$3,233

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

MARCH 31, 1991

10. RELATED PARTIES

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

SASKATCHEWAN LIQUOR BOARD AND LIQUOR LICENSING COMMISSION

SCHEDULES

MARCH 31, 1991

(Thousands of dollars)

SCHEDULE 1

COMBINED SCHEDULE OF OPERATING EXPENSES

YEAR ENDED MARCH 31, 1991

	1991	1990
Audit fees	$ 101	$ 38
Bank service charges	150	159
Breakages	116	106
Building operation	297	282
Communications	417	418
Customer service programs	85	96
Data processing	360	362
Depreciation on buildings	545	580
Enforcement expenses (Note 9)	3,341	3,233
Equipment maintenance and depreciation	901	1,065
Grants in lieu of taxes	935	961
Insurance	73	75
New Act implementation	-	38
Pension	2,231	2,105
Rent and utilities	2,325	2,296
Salaries, wages and fringe benefits	14,284	13,794
Stationery and supplies	621	627
Sundry	674	731
Travel and vehicle	400	397
	$27,856	$27,367

SCHEDULE 2

COMBINED SCHEDULE OF OTHER INCOME

YEAR ENDED MARCH 31, 1991

	1991	1990
Interest	$3,327	$3,586
License and surcharge	22	1,405
License and other fees	524	514
Permit	588	598
Sundry	1,207	868
	$5,668	$6,971

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of revenue, expenditure and fund balance of the Saskatchewan Prescription Drug Fund for the year ended March 31, 1991. This financial statement is the responsibility of the Fund's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statement.

W.K. Strelioff

Regina, Saskatchewan
May 17, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN PRESCRIPTION DRUG FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

Year Ended March 31

	1991	1990
REVENUE:		
Grant - Department of Health	$89,671,612	$76,119,894
Other	600	10,342
	89,672,212	76,130,236
EXPENDITURE:		
Payments to Pharmacies	89,389,404	75,331,588
Payments to Families	263,690	523,914
Drug Cost Advances (Recoveries) (Note 4)	---	(86,372)
Other	---	323,556
	89,653,094	76,092,686
Excess of revenue over expenditure	19,118	37,550
Fund balance, beginning of year	49,817	12,267
Repayment of previous year's fund balance	(49,817)	---
Fund balance, end of year	$ 19,118	$ 49,817

(see accompanying notes)

SASKATCHEWAN PRESCRIPTION DRUG FUND

NOTES TO THE FINANCIAL STATEMENT

March 31, 1991

1. Authority

The Saskatchewan Prescription Drug Fund was established under the authority of Subsection 8(1) of The Prescription Drugs Act, effective April 1, 1975. It is used to account for a program established under that Act to provide assistance to residents of Saskatchewan in purchasing drugs they require for preventative, diagnostic or therapeutic purposes.

2. Accounting Policies

a) Basis of Accounting

The accounts of the Saskatchewan Prescription Drug Fund are maintained on a modified cash basis for a fiscal year commencing on April 1 and ending on March 31. Revenues are recorded as received and expenditures are charged to the accounts when payment is made. In addition, revenues received in April which apply to the preceding fiscal year are taken into revenue of the preceding fiscal year, and payments made during April for family claims and pharmacy claims received by March 31 are recorded as expenditures of the preceding fiscal year.

b) Grant - Department of Health

Pursuant to The Prescription Drugs Act, monies appropriated by the Legislature for the purpose of the Act are credited to the Fund. Amounts received from the appropriation in excess of operating expenditures of the year are returned to the Consolidated Fund of the Province of Saskatchewan at the end of the year, reducing the reported amount of the grant. The Fund balance at year end is comprised of bank account balances. It is repayable to the Consolidated Fund.

3. Related Party Transactions

In accordance with established government policy, the Fund has not been charged with certain costs including occupancy, office services and personnel administration. These costs have been absorbed by various departmental appropriations. In addition, the Finance and Administration Branch of the Department of Health is responsible for all remaining administration costs of the Fund. No provision for these costs is reflected in these financial statements.

4. Drug Cost Advances (Recoveries)

In certain situations, the Fund advances payment for the cost of drugs on behalf of the Supplemental Health Program and the Saskatchewan Aids to Independent Living Program of the Department of Health. The Department reimburses the Fund for these costs. If there is a balance unrecovered at year end, it is reflected as "advances." Receipt of this balance in the subsequent year is reflected as "recoveries."

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Research Council as at March 31, 1991 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 10, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN RESEARCH COUNCIL

BALANCE SHEET

AS AT MARCH 31

ASSETS

	1991	1990
Current assets:		
Accounts receivable	$2,384,688	$2,577,185
Prepaid expenses	310,618	106,362
	2,695,306	2,683,547
Deferred charges (Note 3)	563,500	422,000
Fixed assets (Note 5)	3,100,473	3,244,669
	$6,359,279	$6,350,216

LIABILITIES AND PROVINCE'S EQUITY

	1991	1990
Current liabilities:		
Bank indebtedness (Note 4)	$3,839,768	$3,849,678
Accounts payable	481,627	538,348
Deferred revenue	542,681	614,509
Vacation and benefits payable	193,728	170,663
Retroactive salaries payable	70,000	70,000
	5,127,804	5,243,198
Non-current liabilities:		
Sick leave benefits payable	375,694	345,531
Deferred revenue	100,910	170,314
	5,604,408	5,759,043
Province's equity:		
Retained earnings (Statement 2)	754,871	591,173
	$6,359,279	$6,350,216

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN RESEARCH COUNCIL

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	1991	1990
Revenue:		
Contracts	$10,388,661	$ 9,809,241
Grants from Consolidated Fund		
- Operating	5,256,300	5,345,000
- Saskatchewan Property Management Corporation	2,127,700	2,859,800
	17,772,661	18,014,041
Expense:		
Salaries and benefits	9,619,260	9,187,805
Supplies and services	4,677,182	4,490,389
Depreciation	1,009,841	1,008,171
Bank interest	228,693	343,109
Accommodation charges (Note 7)	2,073,987	2,859,800
	17,608,963	17,889,274
Net income	163,698	124,767
Retained Earnings, beginning of year	591,173	466,406
Retained Earnings, end of year - to Statement 1	$ 754,871	$ 591,173

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN RESEARCH COUNCIL

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31

	1991	1990
Cash provided by (used in):		
Operating Activities:		
Net income	$ 163,698	$ 124,767
Add (deduct) items not affecting cash:		
Depreciation	1,009,841	1,008,171
Amortization of deferred revenue	(614,509)	(413,791)
Loss (gain) on disposal of fixed assets	13,199	(12,059)
Increase in deferred charges	(141,500)	(105,131)
Increase in sick leave benefits payable	30,163	24,733
	460,892	626,690
Net change in non-cash working capital balances related to operations (Note 6)	427,862	(829,401)
Cash provided by (used in) operating activities	888,754	(202,711)
Investment Activities:		
Purchase of fixed assets	(878,844)	(944,848)
Proceeds from sale of fixed assets	---	86,975
Cash used in investment activities	(878,844)	(857,873)
Increase (decrease) in cash position	9,910	(1,060,584)
Bank indebtedness, beginning of year	(3,849,678)	(2,789,094)
Bank indebtedness, end of year	$(3,839,768)	$(3,849,678)

(See accompanying notes to the financial statements)

THE SASKATCHEWAN RESEARCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1991

1. Status of The Saskatchewan Research Council

The Saskatchewan Research Council was established pursuant to Section 3 of The Research Council Act for the purpose of research and investigation in the fields of the physical sciences, pure and applied, as they affect the economy of the Province of Saskatchewan. The Council is a body corporate which receives monies appropriated by the Legislature for these purposes. It is also empowered to conduct research under contract for others and to receive financial assistance pursuant to agreements with other similar agencies.

2. Summary of Accounting Policies

The financial statements are prepared on the accrual basis of accounting using the following accounting policies.

a) Revenue Recognition

Revenue from the majority of contract work is recognized on the percentage-of-completion method which recognizes revenue as a contract progresses. Unbilled revenues are accrued to the year end for these contracts, while pre-billed revenues received are classified as deferred revenue.

b) Fixed Assets

The assets of the Council are initially recorded at cost, including labour, material and overhead for self-constructed assets.

Depreciation is provided over the estimated useful lives of the assets on the following basis:

i) Sum-of-the-years'-digits method	
Buildings	20 years
Leasehold improvements	5 years
Equipment	10 years
ii) Declining balance method	
Automotive	33 1/3%

c) Pension Costs

The Council participates with its employees in a pension plan. Until December 31, 1990, it was a defined benefit plan. Effective January 1, 1991, the plan was changed to a defined contribution plan. In addition, the plan now requires contributions from the employer only. The changes do not affect existing pensioners who will continue to receive benefits granted.

To December 31, 1990, pension costs were determined using the accrued benefit actuarial cost method. This cost reflects estimated salary increases, mortality of members, terminations and the ages at which members will retire. Adjustments arising from plan amendments, experience gains and losses and changes in assumptions were amortized over the estimated average remaining service lives of employees. After December 31, 1990, pension costs will also include amounts SRC is required to remit to the plan for current service.

d) Accrued Vacation Credits

The costs associated with vacation credits are recognized when the vacation entitlements are earned. The value of credits plus associated employee benefit costs earned to the year end but not taken are reflected as a liability.

e) Sick Leave Benefits

The Council allows unused sick leave credits to accumulate over the term of employment for each employee and pays out 10% of the unused accumulated sick leave based on the wage rate in effect at the time of termination of employment. The costs associated with these sick leave benefits are recognized when benefits are earned and accumulated by employees at a rate of 10% of the unused accumulated value of credits earned.

3. Pension Plan

An actuarial valuation was performed as at January 1, 1991. It indicated that using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $14,493,939. It also stated that the value of pension fund assets was $15,298,331 based on quoted market values. The resulting net actuarial surplus was stated to be $804,392.

Deferred charges at year end resulted from amounts paid to the Pension Plan as recommended by the actuary in excess of pension expenses determined in accordance with CICA Handbook section 3460. As a result of changes made to the Plan on January 1, 1991, this balance is being amortized over the average remaining service life of the active Plan members.

4. Bank Indebtedness

The Saskatchewan Research Council was authorized to establish a line of credit not to exceed $5,100,000. There is an assignment of the accounts receivable as collateral for bank indebtedness.

5. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings	$ 710,636	$ 576,820	$ 133,816	$ 162,451
Leaseholds	646,296	637,570	8,726	30,831
Equipment	10,135,889	7,191,418	2,944,471	3,036,697
Automotive	204,620	202,160	2,460	3,690
Land	11,000	---	11,000	11,000
	$11,708,441	$8,607,968	$3,100,473	$3,244,669

6. Statement of Changes in Financial Position

The net change in non-cash working capital balances related to operations is comprised of the following:

	1991	1990
Decrease in accounts receivable	$ 192,497	$ 364,060
Increase in prepaid expenses	(204,256)	(11,142)
Increase (decrease) in accounts payable	(56,721)	(1,630,768)
Increase in deferred revenue	473,277	474,534
Increase (decrease) in vacation and benefits	23,065	(6,085)
Decrease in retroactive salaries	---	(20,000)
	$ 427,862	$ (829,401)

7. Related Party Transactions

Related parties to the Council are Saskatchewan's Crown-controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except for the following.

During the year, the Council paid $2.1 million to the Saskatchewan Property Management Corporation for accommodation charges on buildings.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Student Aid Fund as at March 31, 1991 and the statements of revenue, expenditure and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
October 4, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN STUDENT AID FUND

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Bank and short-term investments	$ 44,834,529	$ 25,851,464
Accrued interest on investments	625,978	183,044
Receivable from Department of Education	890,000	3,871,900
Reimbursements and other receivables	19,066	5,196
Loans receivable (Note 3)	47,727,457	40,712,082
Investment in bonds (market value 1991 - $1,969,000; 1990 - $1,818,357)	2,080,000	2,105,000
	$ 96,177,030	$ 72,728,686
LIABILITIES, FUND BALANCES AND ACCUMULATED DEFICIT		
Liabilities:		
Consolidated Fund Loan (Note 4)	$126,973,275	$107,742,355
Accrued interest payable (Note 4)	3,390,528	2,789,444
Other payables	648,482	810,187
	131,012,285	111,341,986
Fund Balances:		
Restricted		
Contribution for loans from legislative appropriations	656,500	656,500
Queen Elizabeth II Scholarship Fund	24,000	24,000
Fuhrmann Emergency Loan Fund	12,000	12,000
Peter D. Stewart Scholarship	300	300
	692,800	692,800
Accumulated Deficit (Statement 2)	(35,528,055)	(39,306,100)
	(34,835,255)	(38,613,300)
	$ 96,177,030	$ 72,728,686

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN STUDENT AID FUND

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED DEFICIT

Year Ended March 31

	1991	1990
Revenue:		
Grant from Department of Education	$ 45,890,000	$ 23,871,900
Interest on investments	2,486,477	2,563,369
Interest on student loans	2,385,814	1,711,503
Bursary repayments		
Department of Education	21,199	12,275
Other agencies	92,496	91,523
Federal reimbursements - second language program	516,044	615,141
	51,392,030	28,865,711
Expenditure:		
Bursaries and scholarships (Schedule 1)		
Department of Education	1,015,459	1,172,530
Other agencies	6,787,331	6,792,773
	7,802,790	7,965,303
Interest on Consolidated Fund Loan	11,845,749	9,878,710
Special Incentive Loan remissions	8,902,623	6,883,851
Interest write-down grants	209,773	3,163,328
Loan forgiveness grants	13,867,450	5,472,736
Provision for doubtful accounts	4,985,600	4,240,118
	47,613,985	37,604,046
Excess revenue over expenditure (expenditure over revenue) for the year	3,778,045	(8,738,335)
Accumulated deficit, beginning of year	(39,306,100)	(30,567,765)
Accumulated deficit, end of year - to Statement 1	$(35,528,055)	$ (39,306,100)

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN STUDENT AID FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1991	1990
Cash provided by (used in) operating activities		
Excess of revenue over expenditure (expenditure over revenue) for the year	$ 3,778,045	$ (8,738,335)
Change in non-cash working capital items:		
Increase in accounts receivable	(4,490,279)	(16,779,266)
Increase (decrease) in accounts payable	439,379	3,209,685
Cash provided by (used in) operating activities	(272,855)	(22,307,916)
Cash provided by (used in) financing activities		
Consolidated fund loan proceeds	44,807,668	44,999,980
Consolidated fund loan repayments	(25,576,748)	(15,733,261)
Cash provided by investing activities		
Proceeds from investments maturing	25,000	---
Net increase in cash position during the year	18,983,065	6,958,803
Cash and short term investments, beginning of year	25,851,464	18,892,661
Cash and short term investments, end of year	$ 44,834,529	$ 25,851,464

(See accompanying notes to the financial statements)

SASKATCHEWAN STUDENT AID FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type.

a) Loan Awards

Under the terms of the Saskatchewan Student Loan Program, student loans are provided to qualifying individuals. These loans are made at interest rates prescribed by the Minister of Education and are interest free until repayment is required.

Interest write-down grants are provided to borrowers who receive loans for studies commencing between May 1, 1986 and July 31, 1989. The amount of each grant is equivalent to the difference between what the interest cost would have been on loans:

i) at the normal interest rate, for a specified term; and
ii) at the rate of 6%, over the same term.

In addition to the interest write-downs described above, the Fund also provides interest write-down grants on loans under the Canada Student Loan Program.

Special Incentive Loan remissions and/or loan forgiveness is granted to all students who meet the obligations specified by the Student Aid Fund Guidelines.

The estimated cost of these loan relief programs is expensed and a corresponding liability is recorded at the time the related loans are authorized by the Department of Education. For financial statement presentation the liability is netted against the outstanding accounts receivable.

When the value of grants exceeds the students' loan balance, the excess is applied to their Canada Student Loan.

b) Loan Repayments

Loans receivable become repayable after a six-month period following discontinuance of studies or graduation. Payments on loans are first applied to interest, then to outstanding loan principal.

Simple interest is charged on loans following the interest-free period.

c) Other Assistance

Bursaries and scholarships awarded are subject to the condition that students must be in full-time attendance on the date the awards are issued and, in certain instances, there is a service commitment to the Province. When the conditions are not met by the student, all or a portion of the bursary or scholarship is recoverable from the student. Bursaries and scholarships awarded by the Department of Education, when deemed recoverable, are recorded as receivables of the Fund.

d) Investments

All investments are carried at cost. Premiums and discounts on the purchase of long-term securities are amortized over the term of the security. Interest on investments is recorded on the accrual basis.

2. Authority

The Saskatchewan Student Aid Fund operates under the authority of The Student Assistance and Student Aid Fund Act, 1985. It is administered by the Department of Education.

3. Loans Receivable

		1991	1990
Loans outstanding, beginning of year		$ 84,603,733	$ 69,287,762
Add:	New loans during the year (See Note 4)	37,129,685	37,475,522
	Payout of credit balances	2,849,308	2,420,663
	Repayable bursaries	21,199	13,425
	Accrued interest	2,385,255	1,711,061
Deduct:	Interest write-down grants	(3,882,589)	(7,007,839)
	Loan forgiveness grants	(9,165,852)	(6,873,953)
	Special incentive loan remissions	(7,299,346)	(5,695,425)
	Loan repayments received	(7,168,855)	(6,031,377)
	Loans written off	(245,024)	(696,106)
		99,227,514	84,603,733
Less:	Accrued loan remissions, loan forgiveness and interest write-down grants applied against outstanding receivables	(36,600,057)	(33,816,651)
		62,627,457	50,787,082
Allowance for uncollectible loans		(14,900,000)	(10,075,000)
Loans outstanding, end of year		$ 47,727,457	$ 40,712,082

4. Amounts Due to the Consolidated Fund

Loans are obtained from the Consolidated Fund to finance loans to students. This balance is repayable in quarterly instalments. The instalment amount is based on repayment of student loans. The interest rate is based on the Consolidated Fund's cost of borrowing.

5. Related Party Transactions

In accordance with established government practice, the Department of Education bears all administrative, occupancy and loan collection costs. Accordingly, no provision for these costs is reflected in these financial statements.

Schedule 1

SASKATCHEWAN STUDENT AID FUND

SCHEDULE OF BURSARIES AND SCHOLARSHIPS

Year Ended March 31

	1991	1990
Bursaries and scholarships awarded by the Department of Education:		
Second language program	$ 516,044	$ 615,141
General proficiency awards	253,000	259,600
Saskatchewan Institute scholarships	245,915	287,289
Queen Elizabeth II scholarship	---	10,000
Don Simmons Memorial award	500	500
	1,015,459	1,172,530
Bursaries and scholarships awarded by other agencies:		
University of Saskatchewan	5,744,885	5,734,541
University of Regina	1,042,446	1,058,232
	6,787,331	6,792,773
	$7,802,790	$7,965,303

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Tripartite Beef Administration Board as at March 31, 1991 and the statement of revenue, expenditure and surplus, for the period September 1, 1990, date of establishment, to March 31, 1991. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the period September 1, 1990, date of establishment, to March 31, 1991 in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 15, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

TRIPARTITE BEEF ADMINISTRATION BOARD

BALANCE SHEET

As at March 31, 1991

ASSETS

Current assets:		
Cash		$ 754,743
Accounts receivable:		
- Due from Saskatchewan Agriculture and Food	$ 113,303	
- Accrued interest	12,385	
- Miscellaneous	17,447	143,135
		897,878
Fixed assets (Notes 1(b) and 3)		177,016
Tripartite Stabilization Trust Fund Assets:		
Cash	1,256,895	
Accounts receivable:		
- Producers (net of allowance)	254,560	1,511,455
		$2,586,349

LIABILITIES AND EQUITY

Current liabilities:		
Accounts payable		$ 60,625
Deferred revenue		362,622
Due to Saskatchewan Beef Stabilization Board		474,631
		897,878
Tripartite Stabilization Trust Fund Liabilities:		
Agricultural Stabilization Board	$1,499,688	
Other	11,767	1,511,455
Equity:		
Equity in Fixed Assets		177,016
		$2,586,349

(See accompanying notes to the financial statements)

Statement 2

TRIPARTITE BEEF ADMINISTRATION BOARD

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

For the Period September 1, 1990, Date of Establishment, to March 31, 1991

Revenue:	
Interest	$ 82,847
Department of Agriculture and Food - administration grant	801,872
	884,719
Expenditure:	
Salaries and employee benefits	462,512
Capital expenditures	181,886
Office supplies	77,268
Computer services	76,366
Communications	26,524
Computer maintenance	11,841
Compliance per diem and travel	9,546
Repairs and maintenance	6,011
Staff development	5,922
Legal	5,735
Directors' honoraria and travel	5,270
Travel and sustenance	4,643
Advertising and promotion	3,999
Relocation expense	3,167
Delivery	2,214
Insurance	1,732
Miscellaneous	83
	884,719
Excess of revenue over expenditure	$ ---

(See accompanying notes to the financial statements)

TRIPARTITE BEEF ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Fixed Assets

Equipment, leasehold improvements, computer software, computer software development costs and computer hardware are expensed in the year they are acquired. Fixed assets and equity in fixed assets are recorded on the balance sheet at cost and no depreciation is recorded; maintenance and repairs are charged against operations as incurred.

c) Tripartite Stabilization Trust Fund

The Tripartite Stabilization Trust Fund was established to collect premiums from producers and forward the funds to the Federal Agricultural Stabilization Board. Premium receivables are recorded on the date they become payable to the Board.

2. Incorporation

The Tripartite Beef Administration Board was established under the provisions of The Farm Financial Stability Act to administer the National Tripartite Honey and Beef Stabilization Programs as of September 1, 1990. The National Tripartite Honey and Beef Stabilization Programs were formerly administered by The Saskatchewan Beef Stabilization Board.

3. Fixed Assets and Equity in Fixed Assets

The additions and disposals are as follows:

	1991 Additions	1991 Disposals	1991 Equity
Office equipment	$ 38,373	$ 4,871	$ 33,502
Leasehold improvements	12,557	---	12,557
Computer hardware	98,096	---	98,096
Computer software	32,861	---	32,861
	$181,887	$ 4,871	$177,016

4. Related Party Transactions

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included on the balance sheet and are settled on normal trade terms.

b) Costs borne by other agencies

The Board has not been charged with certain occupancy costs and no provision for these costs is shown in the financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Victims' Fund as at March 31, 1991 and the statement of revenue, expenditure and fund balance for the year ended March 31, 1991. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the period then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
October 10, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

VICTIMS' FUND

BALANCE SHEET

As at March 31

ASSETS

	1991	1990
Due from the Consolidated Fund (Note 3)	$2,655,340	$ 687,959

FUND BALANCE

	1991	1990
Fund Balance (Statement 2)	$2,655,340	$ 687,959

(See accompanying notes to the financial statements)

Statement 2

VICTIMS' FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the Year Ended March 31

	1991	1990 (Note 5)
Revenue:		
Surcharge revenue	$2,071,732	$ 818,735
Interest	178,960	14,554
Total revenue	2,250,692	833,289
Expenditure:		
Criminal Injuries Compensation Board administration	128,127	---
Grants to Saskatoon Community Mediation Services	64,900	62,000
Systems development and maintenance	83,986	83,260
Other	6,298	70
Total expenditures	283,311	145,330
Excess of revenue over expenditure	1,967,381	687,959
Fund balance, beginning of the year	687,959	---
Fund balance, end of year (Statement 1)	$2,655,340	$ 687,959

(See accompanying notes to the financial statements)

VICTIMS' FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Basis of Accounting

a) The Victims' Fund uses the modified cash basis of accounting wherein receipts are recorded as received and expenditures are recorded when payments are made. In addition, receipts received in the 30 days of April, in respect of revenues raised up to March 31 of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding year are reported as receipts and payments of the preceding year.

2. Authority

The Victims' Fund was established under the authority of The Victims of Crime Act which was proclaimed in force August 1, 1989. The Fund receives all provincial and federal fine surcharges assessed under The Victims of Crime Act and under the Criminal Code. The Victims of Crime Regulations permit expenditures from the fund for surcharge administration, restitution, victim services co-ordination, and victim-offender mediation.

3. Due from the Consolidated Fund

This amount represents funds deposited to the credit of the Victims' Fund in the Consolidated Fund pursuant to Section 16 of The Financial Administration Act.

4. Administrative Services

The Fund has not been charged with administrative costs except for the administration of the Criminal Injuries Compensation Board and systems development and maintenance costs. All other costs are borne by Saskatchewan Justice.

5. Comparative Figures

The comparative figures are for the period August 1, 1989, date of establishment, to March 31, 1990.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Water Appeal Board as at March 31, 1991 and the statement of revenue, expenditure and accumulated surplus and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 22, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WATER APPEAL BOARD

BALANCE SHEET

As at March 31

	1991	1990
ASSETS		
Bank	$ 30,038	$ 48,055
Accrued interest	286	610
Prepaid expenses	161	161
Due from Trust Fund	---	2,600
Office equipment	4,512	4,512
	$ 34,997	$ 55,938
LIABILITIES & EQUITY		
Liabilities:		
Accounts payable	$ 984	$ 2,321
Due to Trust Fund	400	---
Equity:		
Accumulated surplus	29,101	49,105
Fixed assets (Statement 3)	4,512	4,512
	$ 34,997	$ 55,938

TRUST FUND

	1991	1990
ASSETS		
Bank	$ 2,200	$ 5,200
Due from Operating Fund	400	---
	$ 2,600	$ 5,200
LIABILITIES		
Appellant fees	$ 2,600	$ 2,600
Due to Operating Fund	---	2,600
	$ 2,600	$ 5,200

(See accompanying notes)

Statement 2

WATER APPEAL BOARD

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED SURPLUS

For the Year Ended March 31

	1991	1990
Revenue:		
Grant - Department of Environment and Public Safety	$ 54,495	$ 52,285
Investment income	4,313	4,432
Miscellaneous revenue	582	354
Appellant fees	800	1,400
Total Revenue	60,190	58,471
Expenditure:		
Honoraria	26,588	16,838
Secretarial services	9,349	7,245
Travel and sustenance	25,703	17,909
Telephone	3,621	3,287
Legal	5,288	6,753
Office (including postage, photocopying, supplies and equipment)	1,856	4,671
Miscellaneous	6,013	1,599
Office rental	1,776	2,379
Total Expenditures	80,194	60,681
Excess of expenditure over revenue	(20,004)	(2,210)
Accumulated surplus, beginning of year	49,105	51,315
Accumulated surplus, end of year	$ 29,101	$ 49,105

(See accompanying notes)

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WATER APPEAL BOARD

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$ 4,512	$ 2,053
Fixed asset additions:		
Purchases in the year	---	2,459
Equity in fixed assets, end of year (Statement 1)	$ 4,512	$ 4,512

(See accompanying notes)

WATER APPEAL BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1991

1. Accounting Policies

a) Grants - Department of Environment and Public Safety

Under the authority of section 7 of The Water Appeal Board Act, the board receives grants out of moneys appropriated by the Legislature for the payment of the administrative costs of the Board. The operating grant paid to the Board is netted against the accumulated surplus at April 1.

Grants received from the Consolidated Fund are recorded as revenue when received.

b) Appellant Fees

Appellant fees are held in a trust account until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Appeal Board, then the appellant fee is dealt with in one of two manners:

i) The fee is returned to the appellant if he/she has been successful in his/her appeal.

ii) The fee is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

c) Fixed Assets

The Board records fixed asset purchases as expenditures in the year of purchase. On disposal proceeds received are recorded as revenue in the year of disposal. The Board discloses the cumulative cost of fixed assets as "Office Equipment" on the balance sheet with a corresponding entry to "Equity-Fixed Assets".

2. Establishment of Board

The Water Appeal Board was established under The Water Appeal Board Act and became law upon the proclamation of The Water Corporation Act on May 25, 1984. The Water Appeal Board Act came into force on July 1, 1984.